

QUARTERLY COUNTY BUDGET REPORT

For the Period Ending September 30, 2005

Nassau County
Long Island, New York



Thomas R. Suozzi, County Executive

**Office of Management and Budget
Office of the County Executive
October 31, 2005**

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EXECUTIVE SUMMARY

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OVERVIEW

The Office of Management and Budget's (OMB) approach to its financial reports through the first two quarters of the fiscal year is to reflect all known events as they occur and adopt conservative assumptions in areas of uncertainty. This strategy has served the County well, as this prudent approach has enabled it to plan ahead for a less optimistic scenario and then benefit fiscally if and when it did not materialize. By the Third Quarter Report, with only three months left in the fiscal year, the level of uncertainty diminishes and OMB grows more confident in its departmental projections. Consequently, the projections in this report incorporate virtually all events that are likely to occur during the year, with only a few opportunities and threats remaining.

In summary, OMB currently projects that the County will end Fiscal 2005 with a positive operative result of approximately \$66 million in the Major Operating Funds. This estimate factors in multiple events and conservative assumptions, including:

- \$40 million in one-time Sewer and Storm Water Resources District and Capital Fund chargeback revenue
- A net benefit of \$13.5 million due to the reversal of accrued Medicaid liabilities and revenue as a result of the State takeover of that program
- \$7.4 in savings attributable to reduced health insurance growth rates
- \$4 million in additional investment income above budget
- \$3.1 million in additional traffic and parking violations revenue above budget
- A shortage of \$14.8 million in public safety overtime
- Rising utility costs of \$1 million
- A sales tax shortfall of \$5 million
- A parks revenue shortfall of \$5.2 million
- Additional Medicare disbursements of \$1.1 million

This anticipated surplus is sufficient to cover all 2005 pre-payments assumed in the proposed 2006 Budget and the set-aside of \$50 million in PAYGO/transitional funds consistent with the proposed 2006-2009 Multi-Year Financial Plan.

ONE-TIME 2005 RESOURCES AND USES

The June Multi-Year Plan Update, approved by NIFA, identified \$90 million in one-time revenues and expense relief that will be utilized to assist the County in transitioning toward the period when it will derive significant baseline savings from the State's decision to impose a cap on local Medicaid expenditures. As discussed on pages 18-19 of the June Update, the County anticipates utilizing these funds on a declining basis as the full impact of the Medicaid cap phases in: \$50 million in 2006, \$25 million in 2007 and \$15 million in 2008.

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Sources	Amount	Year(s) Recognized	Notes
840 Account a/o 12/31/04	\$ 24.9	2005	CPF account used to accumulate revenues to pay debt service or retire debt
Anticipated Future Deposits to 840 Account / General Operating Surplus	22.4	2005-2008	Estimate based on historical trends
SSWRD Backcharge	15.1	2005	Recover 2003 storm water expenses per SSWFA legislation
Net Impact on Accrued Liabilities of State Takeover of Medicaid Local Shares	13.5	2005	Per spreadsheet prepared by NYSDOB, net impact confirmed by County
Reserve for Retirement of Bonded Indebtedness	14.1	2004	Balance in reserve after 2006 planned usage
Total Sources	\$ 90.0		

Uses	Amount	Year(s) Benefiting	Notes
Mitigate the Impact of Transitioning to PAYGO Financing of Tax Refunds	90.0	2006-2008	Use of one-time funds or expenditure relief over three years to offset County debt service payments or retire debt
Total Uses	\$ 90.0		

OMB is certain that three components of the transitional fund package will occur in 2005, and consequently they are reflected in these projections. They are 1) \$24.9 million in revenues attributable to the recognition of prior year 840 account deposits into the Capital Projects Fund, 2) \$15.1 million recovery for 2003 storm water expenses from the Sewer and Storm Water Resources District, and 3) \$13.5 million net impact of accrued liabilities of the State takeover of the county local share for Medicaid. The reversal of approximately \$37 million in accrued liabilities and \$23.5 million in accrued revenues will result in a surplus of approximately \$13.5 million.

A technical adjustment is reflected in this report for the \$15.1 million recovery for 2003 storm water expenses from the Sewer and Storm Water Resources District. In previous reports, this was reflected in the Rents and Recoveries line of the Department of Public Works. This report properly reflects the amount in the Interfund Charges Revenue line of the Miscellaneous budget.

Most of the other components of the transitional fund package will not occur until 2006 or later. To the extent they occur earlier, they will be incorporated into OMB's current year projections.

In addition to utilizing \$50 million to assist the County in transitioning toward the period when it will derive significant baseline savings from the State's decision to impose a cap on local Medicaid expenditures, approximately \$11.3 million will be used to cover all 2005 pre-payments assumed in the Proposed 2006 Budget. Of this total, \$6.3 million will be used to pre-pay pension adjustments related to 2005 salary spending. \$2 million will be used to pre-pay the contract with Cole Laver Trumble for the Assessment Department. Approximately \$426,000 will be used to pre-pay contract related to the Health and Human Services "No Wrong Door" Program. Human Resources will pre-pay a contract for \$350,000 to evaluate 1,600 CSEA titles for job classifications and compensation ranges.

Utilization of One-Time Resources in 2005

\$ 50,000,000	PAYGO / Transitional Funds
\$ 6,292,254	Pension adjustment related to 2005 salary spending.
\$ 2,000,000	Cole Laver Trumble contract with Assessment Department.
\$ 426,475	Department of Social Services contract with Unisys (\$300K) and Hummingbird (\$126,475) related to No Wrong Door.
\$ 350,000	Human Resources contract to evaluate 1,600 CSEA titles for job classifications and compensation ranges.
\$ 59,068,729	

This report builds a \$2.2 million accelerated purchase of police vehicles directly into the Police Headquarters projections.

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EXPENDITURE PROJECTIONS

Salaries

The 2005 Adopted Budget for salaries is \$780.8 million. This includes \$582.5 million for base wages, \$63.4 million for overtime and \$38.8 million for termination pay. OMB is projecting total salary expenditures of approximately \$795 million.

Base Wages: Overall staffing has dropped by 708 full-time positions since January 2002, demonstrating the success of the County's workforce management program. As of September 29, there were 8,767 full-time and contract employees on-board with base wages of \$567.9 million, significantly less than the budgeted wage estimate and 245 positions less than the 2005 Adopted Budget figure of 9,012.

While another class of approximately 120 police cadets will be entering the Academy in November, minimal hiring is anticipated in other departments for the remainder of the year.

This report reflects a refined salary projection for the Police Department, including approximately \$3.1 million for the new class entering the Police Academy in November and wage progression adjustments every six months for the first two years for the new police officers hired since January 2004. The vast majority of the negative variance in salary spending in the police funds is attributable to the fact that in anticipation of pending arbitration awards, the Adopted Budget set aside \$9.6 million in the fringe benefits account to cover potential wage increases for the Detectives Association, Inc. (DAI) and Superior Officers Association (SOA). This includes approximately \$5 million for DAI and \$4.6 million for SOA. The DAI arbitration award was announced in September 2004, and all detectives have received their retroactive wage payments. The SOA arbitration award was announced in January 2005, and all SOA members have received their retroactive wage payments. Consequently, OMB is projecting the wage impact in the payroll accounts. For accounting purposes, this produces a deficit in salaries and a surplus in fringe benefits versus the Adopted Budget.

Overtime: The Fiscal 2005 Budget contains approximately \$35.9 million for overtime in the Police Department. This allocation was based on the assumption that there would be 2,650 sworn personnel and 827 civilians employed at the Police Department. The graduation of the police cadet class in February placed the Police Department very close to its budgeted sworn headcount target. However, as the new graduates were not deployed into the field until March, overtime hours worked during the first four months of 2005 exceeded last year's pace. In September, overtime hours for minimum staffing decreased by approximately 592 hours compared to last September. As the latest class of police cadets graduated on October 24, the Administration believes this trend will continue through the last quarter. In this report, OMB is conservatively updating its police overtime projection to \$50.7 million to account for the decision by the Department to utilize \$1.2 million of its budgeted and discretionary resources for targeted law enforcement initiatives on overtime. OMB will continue to carefully monitor trends as the year progresses.

The Fiscal 2005 Budget includes approximately \$21.6 million for overtime in the Correctional Center. The budgeted headcount target includes 1,055 correctional officers and 130 civilians assigned to the sheriff. As of September 29, there were 1,052 correctional officers and 120 civilians on-board. The Correctional Center has experienced success in containing overtime via the implementation of several managerial policies. Actual year-to-date overtime hours through the end of September 2005 have

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decreased by 10%, or 32,927 hours, over the same period prior year. On a year-to-date basis, actual overtime expense is 10.4% lower, or \$2.1 million, than the same period prior year. Actual overtime dollars through September is \$16 million, and the full year Correctional Center overtime is projected to be \$23.5 million.

Fringe Benefits

The 2005 Adopted Budget for fringe benefits, \$365.7 million, includes a wide variety of payments including pensions, employee and retiree health insurance, labor reserves and workers compensation.

The Adopted Budget for pensions and health insurance make up the largest part of fringe benefits at \$283.5 million. This report reflects a projection of \$276.1, which is a \$7.4 million surplus due mainly to the lower than anticipated rates for retiree health insurance and changes in headcount. To date, the County has experienced a 5% retiree health insurance rate increase compared to the 9.5% rate increase incorporated into the Adopted Budget. The surplus from lower than anticipated rates for retiree health insurance is approximately \$5.4 million and the surplus from vacancies in various departments is approximately \$2 million.

Last year, the Governor, State Comptroller and State Legislature announced an agreement that allowed localities to defer the regular December 2004 pension payment until February 2005. The County utilized \$35 million of the pension reserve to pay the February 15, 2005 pension bill.

The workers compensation expenses portion of the fringe benefits projection reflects a \$2 million deficit as the County has experienced increased workers compensation expenses due to higher than anticipated New York State Assessment Charges, employee wage replacement and employee medical costs. The County hired a Third Party Administrator (TPA) to manage all workers compensation claims in order to contain and reduce future costs. The County will continue to consider whether borrowing funds to eliminate ongoing annuity workers compensation payments for partial permanent disability (PPD) is an appropriate action.

As discussed in the previous section, the 2005 Adopted Budget set aside approximately \$9.6 million in the fringe benefits accounts of the Police District Fund and Police Headquarters Fund to cover the cost of potential wage increases for the DAI and SOA. The Police District Fund included \$2.4 million for SOA. The Police Headquarters Fund included approximately \$5 million for DAI and \$2.2 million for SOA. Given that the raises were awarded, this report projects a savings versus budget in fringe benefits.

The net effect of the \$5.4 million surplus in retiree health insurance, \$2 million surplus in health insurance for active employees, \$2 million deficit in workers compensation expenses, \$9.6 million surplus from the DAI and SOA wage increases and approximately \$1 million in various other adjustments results in a fringe benefits projection of \$351.7 million, an overall surplus of approximately \$14 million.

Medicaid

Based on information available at the time of budget adoption, the 2005 Adopted Budget included a Medicaid allocation of \$281.7 million. The budget was based on estimated 2004 county share percentages and estimated growth rates, and the full pre-payment of Family Health Plus (FHP) expenses in 2004. It assumed no impacts related to the not-yet proposed 2005 – 2006 State Budget. OMB conservatively projects 2005 Medicaid expenditures of \$237.7 million.

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The reduction from \$281.7 million to \$237.7 million stems from a number of changes. First, it reflects actual 2004 growth rates and county shares instead of estimates. Given that many of the rates in the more expensive categories grew more slowly than expected, OMB adjusted its estimate downward by approximately \$19 million. Second, the net effect of the County's decision not to pre-pay FHP in 2004, the impact of actual FHP growth rates and county shares, and the State acceleration of the FHP takeover is an increase in expense of \$12 million. Third, the 2005 – 2006 State Budget included a package of cost containment measures intended to compensate for the Medicaid cap. The initial conclusion of the New York State Association of Counties is that this package will not significantly affect the Counties, but as of the time of this report, no specifics of the final cost containment package have been released, so the projection may still change as the year progresses. Finally, due to the State takeover of the county local share, the reversal of approximately \$37 million in budgeted accrued liabilities and \$23.5 million in accrued revenues will result in a net benefit of approximately \$13.5 million.

Direct Assistance

This category of spending includes Recipient Grants, Purchased Services and Emergency Vendor Payments. Recipient Grants are direct assistance payments made to a client for services such as Temporary Assistance for Needy Families (TANF), Safety Net, Foster Care and the Food Stamp Program. Purchased Services include Day Care, Preventive & Protective and Homemaker Services. Emergency Vendor Payments cover Special Education assistance for children placed by school districts into institutions, people in the Persons In Need of Supervision (PINS) program, DSS custody, court placements and handicapped.

The County's 2005 Budget for Direct Assistance, excluding Medicaid, is \$148.3 million. The trend of lower than anticipated expenses earlier in the year indicated a possibility for reduced expenditures of approximately \$2 million (with a corresponding loss of matching State and Federal aid). However, increases in Special Education assistance and day care rate increases have eliminated this opportunity.

OMB is projecting \$1.8 million in increased expenses for Special Education assistance for children placed into institutions. The unanticipated \$1.8 million in Special Education institutionalization is the result of three factors: 1) higher enrollment / new cases for Special Education assistance requiring institutionalization, 2) back billing from the State for cases in previous years and 3) annual rate increases and adjustments.

Recently, the New York State Office of Children and Family Services announced new child care market rates effective October 1, 2005. These rate increases are related to the market rate and maximum reimbursement for child care subsidy expenditures under the New York State Child Care Block Grant and Social Service Block Grant Title XX. The additional costs incurred by the increase in rates are projected to be fully offset by the lower than anticipated expenses experienced earlier in the year.

Early Intervention Programs

As part of the Health Department, the Early Intervention unit coordinates three programs for children with special health care needs. The Early Intervention Program (EIP) is an entitlement program under Part C of the Federal Individuals with Disabilities Education Act (IDEA). The program provides specialized services to children under age three with developmental delays and disabilities. Mandated services include core and supplemental evaluations to determine eligibility and a comprehensive array of services to eligible children (including service coordination, speech/language therapy, physical therapy,



occupational therapy, special education, family counseling and transportation) in a variety of settings. The Child Find component of the Early Intervention Program is a New York State Department of Health grant-funded program to identify infants at risk for physical and developmental disabilities as soon after birth as possible, to ensure that these children have a medical home where routine development surveillance and appropriate screenings are provided. The Physically Handicapped Children's Program (PHCP) pays for all medical, surgical, rehabilitative, orthodontic, and other related services for children (age 0-21 years) with eligible medical conditions who meet both medical and financial eligibility requirements.

Providers perform evaluations on all children that apply for entry into the Early Intervention Programs. This year, caseworkers started sitting in on the evaluations and have found fewer children are eligible for enrollment compared to previous years. As a result, Early Intervention spending is projected to decrease by \$1 million in 2005.

Preschool Special Education Program

As part of the Department of Mental Health, the Preschool Special Education Program provides administrative oversight to a large, complex system of education and supportive services to special needs children ages 3-5. The program also oversees financial support for Summer School programs for 5-21 year olds and a Countywide transportation system for both Early Intervention (ages 1-3) and Preschool (3-5). The Preschool program offers center based educational services, itinerant services, evaluations and transportation. The Committee for Preschool Special Education deems children in need of services in their local school district.

As a result of retroactive State increases and prior year billings for provider services, Preschool spending is projected to increase by \$5.5 million in 2005. The corresponding projected \$3.3 million reimbursement is reflected in State Aid. Additionally, the Department of Mental Health received \$2.5 million in retroactive reimbursement for increased transportation costs dating back to 2003.

Youth Violence and Gang Prevention/Intervention Initiative

The Youth Violence and Gang Prevention/Intervention Initiative provides services and opportunities to individuals at imminent risk of violence, involved in violent acting-out behavior, are at high risk of being gang-involved, or are gang-involved. The services and opportunities to be offered include community education/awareness, employability skills, job placement, career exposure, apprenticeships and on-the-job training. Community education and awareness will be made possible by presentations made to schools and organizations. Academic assistance will be provided via GED, literacy and other classes. Academic progress will be monitored through report cards and attendance records. This Initiative will be closely linked with other prevention, intervention, and redirection efforts in the County to maximize impact and effectiveness.

The Department of Social Services and Youth Board will each spend \$100,000 for contractual services related to this initiative. The services provided by the Youth Board targets youth ages 12 to 21. The Department of Social Services will aid individuals over the age of 21.

"No-Wrong-Door"

The first phase of the County's real estate consolidation program involved the transfer of most health and human services (HHS) departments from their current County-owned Mineola location to a leased

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building on Charles Lindbergh Boulevard. As the HHS departments did not fully occupy the leased building until September, the Office of Real Estate Services recognized \$1 million for nine months of rental savings, reflected in the Other Expenses line.

Inmate Medical Care

Nassau University Medical Center provides the Correctional Center with medical care for inmates. The final reconciliation of the 2004 NUMC remittances was \$2.75 million. This was previously estimated to be \$4 million. The remaining \$1.25 million has been disencumbered. Previous reports reflected the disputed bills as a recurring expense. As it has been determined these costs will not be recurring, OMB projects the contractual services expenses for the Correctional Center to only slightly exceed the budget of \$20.8 million. The increase of approximately \$123,000 is attributed to increased costs associated with building and maintenance contracts.

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REVENUES

Sales Tax

The County's 2005 budget was premised on a conservative forecast of 2.64% growth in sales tax revenues versus the 2004 level. While sales tax revenues declined during the first quarter of this year, they have since rebounded. With the adjustment check from mid-October, revenue growth has increased to 2.1% year-to-date. Nevertheless, the administration has updated its sales tax projection downward from the August Report projection of 2.64% growth to 2.2% to account for the general slowdown of the regional and national economy and declining retail sales.

It is important to note that several events could improve County sales tax collections during the fourth quarter, including the resumption of hockey at the Nassau Veterans Memorial Coliseum, the offering of additional automobile sales promotions and rising energy costs. OMB will closely monitor these revenues during the next few months to determine if any modifications are required to the year-end sales tax revenues. For a more comprehensive discussion of these issues, please refer to the sales tax section included on page 123 of this report.

Property Tax

Pursuant to State law, \$4.5 million of County's 2003 sales tax receipts were deferred until 2005. This deferred revenue of \$4.5 million is reflected as property tax revenue in OMB's report, consistent with State law. Additionally, the County has collected \$2.2 million in restored taxes. There are various property assessment exemptions, i.e. for veterans or religious personnel, some of which have term limits, and will expire upon sale of the property. When the term expires or sale of the property is made, the exemption is no longer valid and the full assessment value is returned to the tax rolls. Another \$400,000 is the result of a retroactive tax levy collection.

Parks Revenue

The Administration completed Phase I of its Parks Comeback Campaign in the late spring. Many of the County's recreational facilities have been renovated and/or replaced, and it is anticipated that the successful completion of this project will attract increase usage of County facilities and generate additional revenue. The Parks team also is in the process of re-engineering its management practices and developing innovative ways to markets its assets.

While it is expected that these efforts will produce tangible results in both 2005 and beyond, OMB recognizes that the Parks Department's revenue target of \$20.3 million is not achievable. This report incorporates a deficit of \$5.1 million to reflect the possibility that total revenue may reach only \$15.2 million this year.

State Aid

The Fiscal 2005 Adopted Budget included \$215.2 million in State Aid. This report reflects a deficit of approximately \$10.5 million due mainly to the following anticipated events. First, the County will receive an additional \$1.1 million in the distribution from the Indigent Legal Services Fund. Second, the Courts are projected to experience an approximate \$273,000 deficit due to a lower than anticipated rate increase of medical insurance. Third, as discussed earlier in the report, the Department of Mental Health received \$3.3 million reimbursement for Preschool spending and \$2.5 million in retroactive reimbursement for increased transportation costs dating back to 2003. Finally, the Department of Social

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Services will receive approximately \$5.4 million more in reimbursement for the document imaging project and higher than anticipated Special Education Assistance. Also reflected is the reversal of approximately \$23.5 million in accrued revenues due to the State takeover of the county local share. The reversal of the year-end expense and revenue accruals will result in a benefit of approximately \$13.5 million.

Federal Aid

The Fiscal 2005 Adopted Budget allocated \$123.4 million in Federal Aid and this report projects a deficit of approximately \$7.6 million mainly due events in the Department of Social Services and the Correctional Center.

As discussed in the previous section, the Department of Social Services will receive approximately \$6.4 million less in reimbursement due to the reallocation of the Flexible Fund for Family Services (FFFS).

Renovations are currently in progress at a correctional facility in the vicinity of JFK Airport, previously used to house illegal immigrants. The renovations are expected to be completed in August, at which time the Federal Government plans to move 50 Federal inmates from the Nassau County Correctional Center to the renovated detention center. This report incorporates a deficit of \$1.2 million to reflect the possibility that this space at the Correctional Center is not replaced by another group of 50 federal inmates.

OTB Profits

The Fiscal 2005 Budget assumed that the County would receive \$7.6 million in OTB profits. A decrease in the capitalization of salary and related expenses for the construction of a video lottery terminal venue is expected to erode profits by \$1.2 million along with a \$270,000 decrease in point of sale income, an increase in depreciation and net interest expense of \$630,000, and an increase of \$400,000 in salaries, overtime, and benefits offset by \$200,000 net retained commission, a one-time recovery of \$300,000, plus \$100,000 in miscellaneous savings will reduce profits in 2005 to \$5.7 million.

The projection for the OTB 5% Tax is \$7.1 million, reflecting a surplus of \$200,000. This surplus is due to an increase in the number of wagers subject to the 5% surcharge from OTBs outside of the County for races taking place at Belmont Race Track.

Other Revenues and Recoveries

The County budget contains numerous other revenue sources. The key variances in these categories include the following.

- OMB is projecting a \$3.1 million surplus versus budget in Traffic & Parking Violations Agency revenue. This positive impact is anticipated due to a combination of an aggressive collection plan, increased fine levels, and \$1.1 million collected to date from the amnesty program.
- In early November, the County expects to receive \$1.1 million in additional Medicare disbursements from the federal government. This was the result of a re-examination of records at the Nassau University Medical Center (NUMC).

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- This report reflects a \$316,831 surplus versus budget in rents and recoveries based primarily on the following. BPA restitutions of \$2 million were collected in 2004 instead of 2005, sooner than previously anticipated. The Department of Social Services will recover approximately \$2 million from audit recoveries and other items to be disencumbered. The Veterans Services Agency was reimbursed \$115,000 from the Homeless Veterans Grant for two employees whose salary expenses were paid out of the General Fund.
- OMB estimates that the County Clerk will generate a surplus of approximately \$1.9 million based on historical trends and higher than expected revenues from mortgage refinancing.



OPPORTUNITIES

Salary Savings

The Fiscal 2005 Budget contains funding for 8,933 full-time positions. As of September 29, there were only 8,767 employees on board, 245 less than budget. While the County does anticipate hiring, most notably in the Police Department and Correctional Center, the budget does not assume savings from routine turnover. It is likely that the County will experience significant savings in this area.



THREATS

Public Safety Overtime

OMB believes that it has accommodated the full public safety overtime risk in its projections, and as stated earlier, it has not factored in many managerial initiatives that it is hoped will bear fruit and reduce overtime during the final half of the year. However, given recent history OMB recognizes that overtime in the Police Department and Correctional Center could exceed \$51 million and \$24 million, respectively. Consequently, these areas are carefully monitored throughout the year.

NIFA Aid

In 2004, the State requested that Nassau County agree to defer half of its final \$15 million NIFA transitional aid appropriation until 2005. The County consented to this agreement, and \$7.5 million was received in 2004 and consequently \$7.5 million was budgeted in 2005. Subsequent to this agreement, some of the language in the State legislature governing the disbursement of these funds was changed. On September 30th, the County formally requested these funds from NIFA.

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RECONCILIATION OF PROJECTION CHANGES (ADOPTED TO THIRD QUARTER 2005 REPORT)

Expenses

Object Code	Adopted Budget	Sep-05 Projection	Variance	Primary Factors Contributing to the Variance
Salaries	\$780,846,579	\$794,994,179	(\$14,147,600)	Wage increase for DAI and SOA, budgeted for in the fringe benefits line, Public Safety overtime, and impact of ShOA.
Fringe Benefits	\$365,654,956	\$351,661,357	\$13,993,599	Reversal of funds set aside for DAI and SOA wage increase, offset by increased workers compensation costs.
Equipment	\$6,933,709	\$9,428,784	(\$2,495,075)	\$2.2 million for police vehicle purchase.
Materials & Supplies	\$15,488,116	\$15,733,023	(\$244,907)	Fuel price increases, offset by anticipated surplus from internal controls on Correctional Center food purchases.
General Expenses	\$16,413,857	\$17,402,415	(\$988,558)	Add'l \$250K consulting costs for expert witnesses, \$350K in higher postage volume, paper costs and outside printing.
Contractual Services	\$120,391,444	\$124,025,128	(\$3,633,684)	Manatt contract for NHCC recovery plan (\$2M); arbitrage rebate analysis (\$0.5M); health survey, tobacco educ (\$0.5M).
Utilities	\$31,358,786	\$32,259,492	(\$900,706)	Increased kilowatt usage during warmer weather and fuel price increases.
Interest	\$48,221,973	\$36,145,508	\$12,076,465	Prior year 840 account deposits into the Capital Projects Fund (\$6.3M) and December, 2004 NIFA Borrowing (\$8.4M).
Principal	\$140,553,683	\$140,553,684	(\$1)	Recognition of prior year 840 account deposits into the Capital Projects Fund.
Local Government Assistance	\$57,631,662	\$57,419,500	\$212,162	
Health Care Corporation	\$13,000,000	\$13,009,946	(\$9,946)	
Disallowances	\$0	\$38,144	(\$38,144)	
Mass Transportation	\$45,095,797	\$45,172,998	(\$77,201)	
NIFA Expenses	\$2,000,000	\$2,000,000	\$0	
Other Expenses	\$154,374,287	\$161,633,314	(\$7,259,027)	Debt service of the December, 2004 NIFA Borrowing.
Early Intervention / Special Education Recipient Grants	\$139,959,400	\$144,459,400	(\$4,500,000)	Deficit due to retro state increase and prior year billings for provider services offset by lower caseload than anticipated.
Purchased Services	\$51,604,600	\$51,604,600	\$0	
Emergency Vendor Payments	\$45,886,814	\$45,886,814	\$0	
Medicaid	\$50,824,000	\$52,624,000	(\$1,800,000)	Higher enrollment in institutions for Special Education, back billing from the State, and higher institutional rates.
Medicaid IGT	\$281,748,167	\$237,693,033	\$44,055,134	Updated Medicaid baseline (\$7M) and reversal of accrued liabilities of State takeover of county local share (\$37M).
Interfund Charges	\$40,973,706	\$40,973,706	\$0	
Debt Service Chargebacks	\$25,000	\$25,000	\$0	
Interdepartmental Charges	\$277,455,828	\$252,449,586	\$25,006,242	Recognition of prior year 840 account deposits into the Capital Projects Fund.
	\$119,234,915	\$119,401,915	(\$167,000)	3 attorneys tasked to Police Headquarters from the County Attorney's office.
Total Expenses	\$2,805,677,279	\$2,746,595,525	\$59,081,753	

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RECONCILIATION OF PROJECTION CHANGES (ADOPTED TO THIRD QUARTER 2005 REPORT)

Revenues

Object Code	Adopted Budget	Sep-05 Projection	Variance	Primary Factors Contributing to the Variance
Fund Balance	\$21,479,706	\$22,215,039	\$735,333	
Interest Penalty on Taxes	\$24,180,000	\$23,580,000	(\$600,000)	Reduction in contractor services due to available properties that have legal complications.
Permits & Licenses	\$9,040,392	\$9,257,128	\$216,736	
Fines and Forfeitures	\$17,017,288	\$19,740,652	\$2,723,364	Increase in TPVA revenues due to enhanced collection plan, fee increases, and amnesty program.
Investment Income	\$9,196,792	\$13,602,880	\$4,406,088	Surplus due to better money market return on investment.
Recoveries	\$51,534,433	\$52,317,602	\$783,169	
Revenue Offset to Expense	\$4,457,933	\$3,535,193	(\$922,740)	Correction in college tuition reimbursement.
Department Revenues	\$82,812,753	\$82,200,780	(\$611,973)	Delayed Parks revenue initiatives and higher than expected revenues from mortgage refinancing.
Medicaid IGT Revenue	\$40,973,706	\$40,973,706	\$0	
Capital Backcharges	\$5,440,000	\$5,635,559	\$195,559	Received Capital Backcharges in IT Department.
Service Fees	\$260,000	\$75,000	(\$185,000)	Late installation and activation of the GIS Web Browser system.
Payments in Lieu of Taxes	\$4,500,000	\$3,900,000	(\$600,000)	Due to lower Industry Development Agency (IDA) Payments in Lieu of Taxes (PILOTS).
OTB Profits	\$7,600,000	\$5,700,000	(\$1,900,000)	Decrease in capitalization of salary and related expenses for the construction of a video lottery terminal venue.
Interfund Charges	\$40,360,760	\$56,631,181	\$16,270,421	Impact of Sewer and Storm Water chargeback.
Federal Aid	\$123,425,867	\$115,872,115	(\$7,553,752)	Reallocation of FFFS Funds (\$6.4M) and reduced aid due to reduced Medicaid expenditures.
State Aid	\$215,240,213	\$204,727,888	(\$10,512,325)	\$23.5M decrease due to State takeover of Medicaid, \$1M increase Indigent Defense, \$5.8M Mental Health.
NIFA Assistance	\$11,800,000	\$4,832,938	(\$6,967,062)	ARC plans to apply for the balance of NIFA Assistance.
Sales Tax	\$964,657,090	\$960,500,000	(\$4,157,090)	
Property Tax	\$738,711,109	\$745,914,600	\$7,203,491	Reconciliations for prior year property tax payments, based on 2003 sales tax deferral.
OTB 5% tax	\$6,900,000	\$7,100,000	\$200,000	Increase in wagers subject to the 5% surcharge from OTBs outside of the County for races taking place at Belmont.
Special Taxes	\$29,398,495	\$29,928,495	\$530,000	Deficit due primarily to \$470K in lower entertainment tax collections offset by add'l \$1M received by PDH.
Debt Service from Capital	\$0	\$24,988,726	\$24,988,726	
Interdepartmental Revenues	\$396,690,742	\$371,851,500	(\$24,839,242)	Recognition of prior year 840 account deposits into the Capital Projects Fund.
NIFA Assistance	\$0	\$7,500,000	\$7,500,000	The remaining \$7.5M in transitional aid was requested.
Total Revenues	\$2,805,677,279	\$2,812,580,982	\$6,903,703	

DEPARTMENTAL DETAIL

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



MAJOR FUNDS

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	780,846,579	585,768,602	559,610,326	794,994,179	(14,147,599)
	AB - FRINGE BENEFITS	365,654,956	299,626,882	278,164,005	351,661,357	13,993,599
	BB - EQUIPMENT	6,933,709	6,043,862	4,611,338	9,428,784	(2,495,075)
	CC - MATERIALS & SUPPLIES	15,488,116	13,359,906	12,261,976	15,733,023	(244,907)
	DD - GENERAL EXPENSES	16,413,857	14,322,650	11,266,458	17,402,415	(988,558)
	DE - CONTRACTUAL SERVICES	120,391,444	101,734,208	97,526,822	124,025,128	(3,633,684)
	DF - UTILITY COSTS	31,358,786	28,197,086	29,645,982	32,259,492	(900,706)
	FF - INTEREST	48,221,973	-	33,195,705	36,145,508	12,076,465
	GA - LOCAL GOVT ASST PROGRAM	57,631,662	16,981,535	27,900,136	57,419,500	212,162
	GG - PRINCIPAL	140,553,683	-	114,584,721	140,553,683	-
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,009,946	13,009,946	(9,946)
	HD - DEBT SERVICE CHARGEBACKS	277,455,828	-	-	252,449,586	25,006,242
	HF - INTER-DEPARTMENTAL CHARGES	119,234,915	-	2,175,797	119,401,915	(167,000)
	HH - INTERFD CHGS - INTERFUND CHARGES	25,000	24,858	-	25,000	-
	JC - FEDERAL DISALLOWANCES RESERVE	-	-	25,429	38,144	(38,144)
	MM - MASS TRANSPORTATION	45,095,797	42,199,849	42,199,849	45,172,998	(77,201)
	NA - NCIFA EXPENDITURES	2,000,000	1,500,000	-	2,000,000	-
	OO - OTHER	154,374,287	23,577,647	17,407,345	161,633,314	(7,259,027)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,959,400	119,959,400	112,809,170	144,459,400	(4,500,000)
	SS - RECIPIENT GRANTS	51,604,600	38,041,061	36,418,685	51,604,600	-
	TT - PURCHASED SERVICES	45,886,814	45,751,078	36,205,322	45,886,814	-
	WW - EMERGENCY VENDOR PAYMENTS	50,824,000	43,318,687	43,203,976	52,624,000	(1,800,000)
	XX - MEDICAID	281,748,167	263,421,304	205,706,648	237,693,033	44,055,134
	XY - MEDICAID - IGT	40,973,706	-	2,439,792	40,973,706	-
EXPENSE Total		2,805,677,279	1,656,828,614	1,680,369,425	2,746,595,525	59,081,754
REVENUE						
	AA - FUND BALANCE	21,479,706	1,875,000	100,498,753	22,215,039	735,333
	BA - INT PENALTY ON TAX	24,180,000	17,069,449	15,230,000	23,580,000	(600,000)
	BC - PERMITS & LICENSES	9,040,392	7,050,592	7,185,786	9,257,128	216,736
	BD - FINES & FORFEITS	17,017,288	12,745,638	14,396,575	19,740,652	2,723,364
	BE - INVEST INCOME	9,196,792	6,935,306	9,871,778	13,602,880	4,406,088
	BF - RENTS & RECOVERIES	51,534,433	20,221,942	13,850,974	52,317,602	783,169
	BG - REVENUE OFFSET TO EXPENSE	4,457,933	1,753,966	1,312,368	3,535,193	(922,740)
	BH - DEPT REVENUES	82,812,753	60,722,294	56,663,977	82,200,780	(611,973)
	BI - CAP BACKCHARGES	5,440,000	4,080,000	(515,925)	5,635,559	195,559
	BJ - INTERDEPT REVENUES	396,690,742	-	2,172,199	371,851,500	(24,839,242)
	BK - SERVICE FEES	260,000	257,176	8,391	75,000	(185,000)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	4,500,000	3,375,000	2,821,346	3,900,000	(600,000)
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	-	-	24,988,726	24,988,726	24,988,726
	BS - OTB PROFITS	7,600,000	3,800,000	1,505,204	5,700,000	(1,900,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	40,360,760	1,044,956	818,191	56,631,181	16,270,421
	BX - MEDICAID IGT REIMBURSEMENTS	40,973,706	-	-	40,973,706	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	123,425,867	86,392,865	43,451,209	115,872,115	(7,553,752)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	1,955,379	-	-
	NA - NIFA AID	11,800,000	-	-	4,832,938	(6,967,062)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	215,240,213	148,567,779	65,230,142	204,727,888	(10,512,325)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	907,089,227	585,629,232	465,467,685	903,830,500	(3,258,727)
	TB - PART COUNTY - SALES TAX PART COUNTY	57,567,863	39,811,610	32,906,509	56,669,500	(898,363)
	TL - PROPERTY TAX	738,711,109	738,586,781	745,916,269	745,914,600	7,203,491
	TO - OTB 5% TAX	6,900,000	4,604,049	4,197,447	7,100,000	200,000
	TX - SPECIAL TAXES - SPECIAL TAXES	29,398,495	21,919,159	20,168,440	29,928,495	530,000
REVENUE Total		2,805,677,279	1,766,442,793	1,630,101,421	2,805,080,982	(596,297)
	NA - NIFA AID	-	-	-	7,500,000	7,500,000
Surplus (Deficit)		0	109,614,180	(50,268,005)	65,985,457	65,985,457

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



PARKS, RECREATION & MUSEUMS FUND

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	18,903,012	15,301,449	13,622,872	18,700,000	203,012
	AB - FRINGE BENEFITS	10,064,998	7,828,135	7,111,757	9,347,163	717,835
	BB - EQUIPMENT	1,113,700	1,012,082	1,058,793	1,113,700	-
	CC - MATERIALS & SUPPLIES	1,528,200	1,396,560	1,466,245	1,528,200	-
	DD - GENERAL EXPENSES	830,500	768,126	661,142	830,500	-
	DE - CONTRACTUAL SERVICES	4,298,000	3,842,501	4,035,467	4,298,000	-
	DF - UTILITY COSTS	-	-	-	-	-
	HD - DEBT SERVICE CHARGEBACKS	18,349,426	-	-	18,561,864	(212,438)
	HF - INTER-DEPARTMENTAL CHARGES	16,315,095	-	789,886	16,315,095	-
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	-	-
EXPENSE Total		71,402,931	30,148,853	28,746,163	70,694,522	708,409
REVENUE						
	BC - PERMITS & LICENSES	-	-	-	-	-
	BD - FINES & FORFEITS	-	-	100	-	-
	BE - INVEST INCOME	45,000	33,750	279,659	320,000	275,000
	BF - RENTS & RECOVERIES	1,490,000	1,187,025	841,396	1,400,000	(90,000)
	BG - REVENUE OFFSET TO EXPENSE	250,000	-	-	-	(250,000)
	BH - DEPT REVENUES	20,349,350	17,009,013	11,639,437	15,200,000	(5,149,350)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	-	-	-
	TL - PROPERTY TAX	48,293,581	48,293,581	48,293,581	48,293,581	-
	TX - SPECIAL TAXES - SPECIAL TAXES	975,000	603,252	536,956	975,000	-
REVENUE Total		71,402,931	67,126,621	61,591,129	66,188,581	(5,214,350)

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



DEBT SERVICE FUND

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	FF - INTEREST	48,221,973	-	8,807,348	36,145,508	12,076,465
	GF - DEBT SERVICE SAVINGS	-	-	-	-	-
	GG - PRINCIPAL	140,553,683	-	28,111,915	140,553,683	-
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	-	-
	OO - OTHER	119,662,850	-	(23,000)	130,333,662	(10,670,812)
EXPENSE Total		308,438,506	-	36,896,263	307,032,853	1,405,653
REVENUE						
	AA - FUND BALANCE	18,979,706	-	10,000,000	17,515,039	(1,464,667)
	BF - RENTS & RECOVERIES	-	-	-	-	-
	BJ - INTERDEPT REVENUES	277,455,829	-	-	252,449,587	(25,006,242)
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	-	-	24,988,726	24,988,726	24,988,726
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	12,002,971	-	261,525	12,079,502	76,531
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	-	-	-
REVENUE Total		308,438,506	-	35,250,251	307,032,854	(1,405,652)

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



FIRE COMMISSION FUND

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	9,090,569	6,819,569	6,983,960	9,281,605	(191,036)
	AB - FRINGE BENEFITS	3,068,870	2,510,300	2,511,383	3,066,497	2,373
	BB - EQUIPMENT	152,199	82,154	49,030	152,199	-
	CC - MATERIALS & SUPPLIES	85,680	76,500	14,254	85,680	-
	DD - GENERAL EXPENSES	193,572	137,050	80,947	193,572	-
	DE - CONTRACTUAL SERVICES	3,979,020	3,927,000	3,934,904	4,229,020	(250,000)
	HD - DEBT SERVICE CHARGEBACKS	866,079	-	-	868,939	(2,860)
	HF - INTER-DEPARTMENTAL CHARGES	1,957,700	-	-	1,957,700	-
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	-	-
	LB - TRANS TO GENERAL FUND	-	-	-	-	-
EXPENSE Total		19,393,689	13,552,573	13,574,478	19,835,212	(441,523)
REVENUE						
	AA - FUND BALANCE	-	-	-	-	-
	BE - INVEST INCOME	-	-	45,509	45,509	45,509
	BF - RENTS & RECOVERIES	-	-	31,265	-	-
	BH - DEPT REVENUES	3,850,000	2,813,426	3,366,255	4,370,000	520,000
	BJ - INTERDEPT REVENUES	-	-	-	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	49,238	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	100,000	46,089	163,845	180,000	80,000
	TL - PROPERTY TAX	15,443,689	15,443,689	15,443,689	15,443,689	-
REVENUE Total		19,393,689	18,303,204	19,099,800	20,039,198	645,509

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



POLICE DISTRICT FUND

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	203,638,864	149,030,926	142,322,943	215,088,483	(11,449,619)
	AB - FRINGE BENEFITS	84,907,496	71,234,957	69,024,361	82,767,860	2,139,636
	BB - EQUIPMENT	875,000	800,000	401,250	1,175,000	(300,000)
	CC - MATERIALS & SUPPLIES	2,683,468	2,200,000	2,320,964	3,083,468	(400,000)
	DD - GENERAL EXPENSES	1,064,588	969,588	490,676	1,064,588	-
	DE - CONTRACTUAL SERVICES	800,000	700,000	394,659	800,000	-
	DF - UTILITY COSTS	985,275	874,660	904,172	985,275	-
	HD - DEBT SERVICE CHARGEBACKS	845,394	-	-	848,298	(2,904)
	HF - INTER-DEPARTMENTAL CHARGES	19,390,267	-	-	19,390,267	-
	OO - OTHER	2,900,000	2,671,505	184,226	1,350,000	1,550,000
EXPENSE Total		318,090,352	228,481,636	216,043,252	326,553,239	(8,462,887)
REVENUE						
	AA - FUND BALANCE	2,500,000	1,875,000	4,869,568	2,500,000	-
	BC - PERMITS & LICENSES	1,800,000	1,327,167	1,113,787	1,600,000	(200,000)
	BD - FINES & FORFEITS	200,000	154,133	85,481	100,000	(100,000)
	BE - INVEST INCOME	65,134	65,134	112,759	112,745	47,611
	BF - RENTS & RECOVERIES	150,000	94,947	93,200	150,000	-
	BH - DEPT REVENUES	3,167,011	3,098,992	2,951,869	3,167,011	-
	BJ - INTERDEPT REVENUES	901,426	-	-	901,426	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
	NA - NIFA AID	-	-	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	-	122,903	122,903	122,903
	TL - PROPERTY TAX	309,306,781	309,306,781	309,306,781	309,306,781	-
REVENUE Total		318,090,352	315,922,154	318,656,346	317,960,866	(129,486)
	NA - NIFA AID	-	-	-	7,500,000	7,500,000
Surplus (Deficit)		-	87,440,518	102,613,095	(1,092,373)	(1,092,373)

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



POLICE HEADQUARTERS FUND

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	181,157,692	132,374,584	133,967,698	191,736,747	(10,579,055)
	AB - FRINGE BENEFITS	83,208,069	69,251,337	60,307,041	74,349,104	8,858,965
	BB - EQUIPMENT	2,700,000	2,625,000	2,375,792	4,900,000	(2,200,000)
	CC - MATERIALS & SUPPLIES	1,428,101	1,356,000	1,323,272	1,688,546	(260,445)
	DD - GENERAL EXPENSES	1,610,576	1,420,000	945,872	1,610,576	-
	DE - CONTRACTUAL SERVICES	6,374,120	5,100,000	4,543,361	6,374,120	-
	DF - UTILITY COSTS	-	-	488,565	-	-
	HD - DEBT SERVICE CHARGEBACKS	5,217,906	-	-	5,308,707	(90,801)
	HF - INTER-DEPARTMENTAL CHARGES	19,123,076	-	3,598	19,290,076	(167,000)
	LB - TRANS TO GENERAL FUND	-	-	-	-	-
	OO - OTHER	410,000	302,892	217,462	320,000	90,000
EXPENSE Total		301,229,540	212,429,813	204,172,659	305,577,876	(4,348,336)
REVENUE						
	AA - FUND BALANCE	-	-	-	2,200,000	2,200,000
	BC - PERMITS & LICENSES	325,000	269,972	193,490	325,000	-
	BD - FINES & FORFEITS	-	-	356	-	-
	BE - INVEST INCOME	86,258	86,258	124,956	124,226	37,968
	BF - RENTS & RECOVERIES	200,000	147,004	328,484	200,000	-
	BH - DEPT REVENUES	13,679,000	10,127,351	11,227,714	14,879,000	1,200,000
	BJ - INTERDEPT REVENUES	10,664,812	-	1,662,422	10,664,812	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	156,096	156,096	156,096
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	334,000	164,551	422,098	334,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,435	589,435	313,517	589,435	-
	TL - PROPERTY TAX	252,897,540	252,897,540	252,897,540	252,897,540	-
	TX - SPECIAL TAXES - SPECIAL TAXES	22,453,495	17,118,961	16,890,780	23,453,495	1,000,000
REVENUE Total		301,229,540	281,401,071	284,217,451	305,823,604	4,594,064

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



GENERAL FUND

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	368,056,442	282,242,074	262,712,853	360,187,344	7,869,099
	AB - FRINGE BENEFITS	184,405,523	148,802,153	139,209,463	182,130,733	2,274,790
	BB - EQUIPMENT	2,092,810	1,524,626	726,473	2,087,885	4,925
	CC - MATERIALS & SUPPLIES	9,762,667	8,330,846	7,137,241	9,347,129	415,538
	DD - GENERAL EXPENSES	12,714,621	11,027,886	9,087,821	13,703,179	(988,558)
	DE - CONTRACTUAL SERVICES	104,940,304	88,164,706	84,618,431	108,323,988	(3,383,684)
	DF - UTILITY COSTS	30,373,511	27,322,426	28,253,245	31,274,217	(900,706)
	FF - INTEREST	-	-	24,388,357	-	-
	GA - LOCAL GOVT ASST PROGRAM	57,631,662	16,981,535	27,900,136	57,419,500	212,162
	GG - PRINCIPAL	-	-	86,472,806	-	-
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,009,946	13,009,946	(9,946)
	HD - DEBT SERVICE CHARGEBACKS	252,177,023	-	-	226,861,778	25,315,245
	HF - INTER-DEPARTMENTAL CHARGES	62,448,777	-	1,382,313	62,448,777	-
	HH - INTERFD CHGS - INTERFUND CHARGES	25,000	24,858	-	25,000	-
	JA - CONTINGENCIES RESERVE	-	-	-	-	-
	JC - FEDERAL DISALLOWANCES RESERVE	-	-	25,429	38,144	(38,144)
	JM - CONTINGENCY FOR FUTURE EXPENSES	-	-	-	-	-
	JN - RESERVE FOR BONDED INDEBTEDNESS	-	-	-	-	-
	LO - TRANS TO CPF FUND	-	-	-	-	-
	LU - TRANS TO DEBT SERVICE FUND	-	-	-	-	-
	MM - MASS TRANSPORTATION	45,095,797	42,199,849	42,199,849	45,172,998	(77,201)
	NA - NCIFA EXPENDITURES	2,000,000	1,500,000	-	2,000,000	-
	OO - OTHER	31,401,437	20,603,249	17,028,656	29,629,652	1,771,785
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,959,400	119,959,400	112,809,170	144,459,400	(4,500,000)
	SS - RECIPIENT GRANTS	51,604,600	38,041,061	36,418,685	51,604,600	-
	TT - PURCHASED SERVICES	45,886,814	45,751,078	36,205,322	45,886,814	-
	WW - EMERGENCY VENDOR PAYMENTS	50,824,000	43,318,687	43,203,976	52,624,000	(1,800,000)
	XX - MEDICAID	281,748,167	263,421,304	205,706,648	237,693,033	44,055,134
	XY - MEDICAID - IGT	40,973,706	-	2,439,792	40,973,706	-
EXPENSE Total		1,787,122,261	1,172,215,738	1,180,936,611	1,716,901,823	70,220,438
REVENUE						
	AA - FUND BALANCE	-	-	85,629,185	-	-
	BA - INT PENALTY ON TAX	24,180,000	17,069,449	15,230,000	23,580,000	(600,000)
	BC - PERMITS & LICENSES	6,915,392	5,453,453	5,878,510	7,332,128	416,736
	BD - FINES & FORFEITS	16,817,288	12,591,506	14,310,638	19,640,652	2,823,364
	BE - INVEST INCOME	9,000,400	6,750,164	9,308,895	13,000,400	4,000,000
	BF - RENTS & RECOVERIES	49,694,433	18,792,967	12,556,630	50,567,602	873,169
	BG - REVENUE OFFSET TO EXPENSE	4,207,933	1,753,966	1,312,368	3,535,193	(672,740)
	BH - DEPT REVENUES	41,767,392	27,673,512	27,478,702	44,584,769	2,817,377
	BI - CAP BACKCHARGES	5,440,000	4,080,000	(515,925)	5,635,559	195,559
	BJ - INTERDEPT REVENUES	107,668,675	-	509,777	107,835,675	167,000
	BK - SERVICE FEES	260,000	257,176	8,391	75,000	(185,000)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	4,500,000	3,375,000	2,821,346	3,900,000	(600,000)
	BS - OTB PROFITS	7,600,000	3,800,000	1,505,204	5,700,000	(1,900,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	28,357,789	1,044,956	351,332	44,395,583	16,037,794
	BX - MEDICAID IGT REIMBURSEMENTS	40,973,706	-	-	40,973,706	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	123,091,867	86,228,313	43,029,111	115,538,115	(7,553,752)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	1,955,379	-	-
	NA - NIFA AID	11,800,000	-	-	4,832,938	(6,967,062)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	214,550,778	147,932,255	64,629,877	203,835,550	(10,715,228)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	907,089,227	585,629,232	465,467,685	903,830,500	(3,258,727)
	TB - PART COUNTY - SALES TAX PART COUNTY	57,567,863	39,811,610	32,906,509	56,669,500	(898,363)
	TL - PROPERTY TAX	112,769,518	112,645,190	119,974,678	119,973,009	7,203,491
	TO - OTB 5% TAX	6,900,000	4,604,049	4,197,447	7,100,000	200,000
	TX - SPECIAL TAXES - SPECIAL TAXES	5,970,000	4,196,946	2,740,704	5,500,000	(470,000)
REVENUE Total		1,787,122,261	1,083,689,743	911,286,443	1,788,035,879	913,618

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



AC - DEPARTMENT OF INVESTIGATIONS

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	358,194	294,120	219,532	259,083	99,111
	BB - EQUIPMENT	8,750	783	923	4,375	4,375
	CC - MATERIALS & SUPPLIES	10,138	7,638	491	5,069	5,069
	DD - GENERAL EXPENSES	20,650	-	2,028	10,325	10,325
	DE - CONTRACTUAL SERVICES	53,875	-	-	26,938	26,937
	HF - INTER-DEPARTMENTAL CHARGES	80,311	-	-	80,311	-
EXPENSE Total		531,918	302,541	222,974	386,101	145,817
REVENUE						
	BF - RENTS & RECOVERIES	500,000	375,000	-	-	(500,000)
REVENUE Total		500,000	375,000	-	-	(500,000)

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



AR - ASSESSMENT REVIEW COMMISSION

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	2,734,993	2,103,840	1,915,156	2,758,846	(23,853)
	BB - EQUIPMENT	50,000	50,000	-	50,000	-
	CC - MATERIALS & SUPPLIES	5,000	3,750	-	5,000	-
	DD - GENERAL EXPENSES	111,375	111,375	91,174	111,375	-
	DE - CONTRACTUAL SERVICES	1,133,000	989,750	983,296	1,359,000	(226,000)
	HF - INTER-DEPARTMENTAL CHARGES	876,067	-	-	876,067	-
EXPENSE Total		4,910,435	3,258,715	2,989,626	5,160,288	(249,853)
REVENUE						
	BF - RENTS & RECOVERIES	-	-	-	-	-
	BH - DEPT REVENUES	9,000	6,750	-	-	(9,000)
	NA - NIFA AID	4,300,000	-	-	4,832,938	532,938
REVENUE Total		4,309,000	6,750	-	4,832,938	523,938

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



AS - ASSESSMENT DEPARTMENT

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	9,803,733	6,840,181	6,875,711	9,614,493	189,240
	BB - EQUIPMENT	330,000	246,000	54,243	330,000	-
	CC - MATERIALS & SUPPLIES	83,000	60,000	78,239	83,000	-
	DD - GENERAL EXPENSES	770,000	612,929	408,057	770,000	-
	DE - CONTRACTUAL SERVICES	4,373,870	4,282,202	3,802,738	4,373,870	-
	HF - INTER-DEPARTMENTAL CHARGES	1,930,739	-	-	1,930,739	-
EXPENSE Total		17,291,342	12,041,312	11,218,988	17,102,102	189,240
REVENUE						
	BF - RENTS & RECOVERIES	-	-	1,152,931	-	-
	BH - DEPT REVENUES	245,000	199,382	149,806	245,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	664,000	-	500,000	664,000	-
REVENUE Total		909,000	199,382	1,802,738	909,000	-

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



AT - COUNTY ATTORNEY

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	9,980,284	7,671,673	7,832,558	10,385,736	(405,452)
	AB - FRINGE BENEFITS	15,802,040	14,744,189	13,330,778	17,802,040	(2,000,000)
	BB - EQUIPMENT	53,000	48,547	32,484	53,000	-
	CC - MATERIALS & SUPPLIES	30,375	30,375	23,539	30,375	-
	DD - GENERAL EXPENSES	434,000	329,132	500,943	684,000	(250,000)
	DE - CONTRACTUAL SERVICES	3,355,075	2,355,075	2,975,513	3,860,575	(505,500)
	HF - INTER-DEPARTMENTAL CHARGES	1,303,489	-	-	1,303,489	-
	OO - OTHER	1,500,000	1,125,000	(1,371,084)	1,500,000	-
EXPENSE Total		32,458,263	26,303,990	23,324,732	35,619,215	(3,160,952)
REVENUE						
	BD - FINES & FORFEITS	-	-	13,500	13,500	13,500
	BF - RENTS & RECOVERIES	5,050,000	2,525,000	1,413,902	2,550,000	(2,500,000)
	BH - DEPT REVENUES	110,000	102,018	82,478	110,000	-
	BJ - INTERDEPT REVENUES	8,661,930	-	6,818	8,828,930	167,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	225,000	225,000	-	225,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	60,000	-	-	60,000	-
REVENUE Total		14,106,930	2,852,018	1,516,698	11,787,430	(2,319,500)

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	2,692,683	2,089,027	2,427,784	2,999,058	(306,375)
	BB - EQUIPMENT	37,311	37,311	3,298	22,311	15,000
	DD - GENERAL EXPENSES	31,017	22,021	23,686	46,017	(15,000)
	DE - CONTRACTUAL SERVICES	300,000	300,000	2,041,200	2,341,200	(2,041,200)
	HF - INTER-DEPARTMENTAL CHARGES	399,348	-	-	399,348	-
EXPENSE Total		3,460,359	2,448,359	4,495,968	5,807,934	(2,347,575)
REVENUE						
	BF - RENTS & RECOVERIES	-	-	-	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
REVENUE Total		-	-	-	-	-

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	2,474,898	1,856,173	1,606,651	2,324,508	150,390
	BB - EQUIPMENT	10,000	9,000	5,997	10,000	-
	CC - MATERIALS & SUPPLIES	5,000	3,500	4,513	5,000	-
	DD - GENERAL EXPENSES	7,200	6,661	3,589	7,200	-
	DE - CONTRACTUAL SERVICES	215	-	-	215	-
	HF - INTER-DEPARTMENTAL CHARGES	612,028	-	-	612,028	-
EXPENSE Total		3,109,341	1,875,334	1,620,750	2,958,951	150,390
REVENUE						
	BC - PERMITS & LICENSES	2,922,096	2,376,173	2,624,451	3,338,832	416,736
	BD - FINES & FORFEITS	1,224,736	946,316	597,919	808,000	(416,736)
	BF - RENTS & RECOVERIES	-	-	-	-	-
	BH - DEPT REVENUES	100	100	340	100	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	19,998	24,850	45,000	-
	TX - SPECIAL TAXES - SPECIAL TAXES	-	-	-	-	-
REVENUE Total		4,191,932	3,342,587	3,247,559	4,191,932	-

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	114,383,323	88,075,159	82,355,074	113,476,590	906,733
	BB - EQUIPMENT	62,775	33,500	58,762	62,775	-
	CC - MATERIALS & SUPPLIES	4,041,258	3,030,944	2,609,158	3,510,958	530,300
	DD - GENERAL EXPENSES	403,209	315,000	332,329	405,289	(2,080)
	DE - CONTRACTUAL SERVICES	20,832,344	15,832,000	20,326,756	20,955,825	(123,481)
	DF - UTILITY COSTS	620,275	542,631	433,124	626,689	(6,414)
	HF - INTER-DEPARTMENTAL CHARGES	3,781,237	-	69,500	3,781,237	-
EXPENSE Total		144,124,421	107,829,233	106,184,704	142,819,363	1,305,058
REVENUE						
	BD - FINES & FORFEITS	50,000	-	35,419	53,000	3,000
	BF - RENTS & RECOVERIES	-	-	94,183	-	-
	BH - DEPT REVENUES	1,222,000	-	1,019,067	1,371,892	149,892
	BJ - INTERDEPT REVENUES	387,360	-	198,966	387,360	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	17,026,986	-	9,323,250	15,826,986	(1,200,000)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	942,000	-	361,711	1,200,000	258,000
REVENUE Total		19,628,346	-	11,032,596	18,839,238	(789,108)

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



CE - COUNTY EXECUTIVE

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	3,071,617	2,449,233	2,659,181	3,554,611	(482,994)
	BB - EQUIPMENT	30,000	30,000	5,461	30,000	-
	DD - GENERAL EXPENSES	54,000	54,000	41,039	54,000	-
	DE - CONTRACTUAL SERVICES	145,000	145,000	34,608	145,000	-
	HF - INTER-DEPARTMENTAL CHARGES	1,851,566	-	-	1,851,566	-
EXPENSE Total		5,152,183	2,678,233	2,740,289	5,635,177	(482,994)
REVENUE						
	BF - RENTS & RECOVERIES	-	-	585	-	-
	BJ - INTERDEPT REVENUES	-	-	-	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	-	-
REVENUE Total		-	-	585	-	-

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	2,721,056	2,048,584	2,101,654	2,807,005	(85,949)
	AB - FRINGE BENEFITS	-	-	-	-	-
	BB - EQUIPMENT	25,313	24,760	19,267	25,313	-
	CC - MATERIALS & SUPPLIES	131,220	100,512	126,123	131,220	-
	DD - GENERAL EXPENSES	1,449,580	1,391,598	1,598,040	1,958,047	(508,467)
	DE - CONTRACTUAL SERVICES	158,467	-	-	-	158,467
	HF - INTER-DEPARTMENTAL CHARGES	1,160,969	-	-	1,160,969	-
EXPENSE Total		5,646,605	3,565,454	3,845,085	6,082,554	(435,949)
REVENUE						
	BF - RENTS & RECOVERIES	-	-	-	-	-
	BJ - INTERDEPT REVENUES	4,527,115	-	-	4,527,115	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	-	-
REVENUE Total		4,527,115	-	-	4,527,115	-

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



CL - COUNTY CLERK

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	4,681,017	3,577,311	3,282,541	4,404,752	276,265
	BB - EQUIPMENT	100,000	75,000	90,364	100,000	-
	CC - MATERIALS & SUPPLIES	28,000	21,000	22,007	28,000	-
	DD - GENERAL EXPENSES	102,188	102,188	37,190	75,000	27,188
	DE - CONTRACTUAL SERVICES	350,000	-	30,000	200,000	150,000
	HF - INTER-DEPARTMENTAL CHARGES	1,595,120	-	-	1,595,120	-
EXPENSE Total		6,856,325	3,775,499	3,462,102	6,402,872	453,453
REVENUE						
	BD - FINES & FORFEITS	200,000	154,916	164,923	200,000	-
	BH - DEPT REVENUES	14,150,000	9,812,330	10,736,129	16,000,000	1,850,000
REVENUE Total		14,350,000	9,967,246	10,901,053	16,200,000	1,850,000

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



CO - COUNTY COMPTROLLER

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	6,224,895	4,732,297	4,312,692	5,748,992	475,903
	AB - FRINGE BENEFITS	-	-	-	-	-
	BB - EQUIPMENT	146,481	91,049	10,329	146,481	-
	DD - GENERAL EXPENSES	65,253	53,960	60,330	65,253	-
	DE - CONTRACTUAL SERVICES	719,500	-	-	719,500	-
	HF - INTER-DEPARTMENTAL CHARGES	5,181,696	-	-	5,181,696	-
EXPENSE Total		12,337,825	4,877,307	4,383,351	11,861,922	475,903
REVENUE						
	BF - RENTS & RECOVERIES	275,000	25,000	-	275,000	-
	BH - DEPT REVENUES	18,850	14,495	10,858	18,850	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
REVENUE Total		293,850	39,495	10,858	293,850	-

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



CS - CIVIL SERVICE

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	4,593,104	3,545,307	3,332,367	4,477,516	115,588
	BB - EQUIPMENT	21,263	21,263	5,547	21,263	-
	CC - MATERIALS & SUPPLIES	-	-	-	-	-
	DD - GENERAL EXPENSES	284,826	284,826	211,872	284,826	-
	DE - CONTRACTUAL SERVICES	7,500	7,500	-	7,500	-
	HF - INTER-DEPARTMENTAL CHARGES	2,585,848	-	742,500	2,585,848	-
EXPENSE Total		7,492,541	3,858,896	4,292,287	7,376,953	115,588
REVENUE						
	BF - RENTS & RECOVERIES	-	-	-	-	-
	BH - DEPT REVENUES	200,800	170,993	284,137	300,000	99,200
REVENUE Total		200,800	170,993	284,137	300,000	99,200

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



CT - COURTS

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AB - FRINGE BENEFITS	2,608,649	1,869,194	1,668,437	2,310,221	298,428
EXPENSE	Total	2,608,649	1,869,194	1,668,437	2,310,221	298,428
REVENUE						
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,476,483	1,775,925	1,568,176	2,187,779	(288,704)
REVENUE	Total	2,476,483	1,775,925	1,568,176	2,187,779	(288,704)

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



DA - DISTRICT ATTORNEY

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	24,426,462	18,925,237	17,957,311	23,933,437	493,025
	BB - EQUIPMENT	43,603	31,603	27,702	43,603	-
	CC - MATERIALS & SUPPLIES	83,258	68,891	30,248	83,258	-
	DD - GENERAL EXPENSES	496,000	378,800	420,534	596,000	(100,000)
	DE - CONTRACTUAL SERVICES	771,594	771,594	439,546	771,594	-
	HF - INTER-DEPARTMENTAL CHARGES	2,338,802	-	60,286	2,338,802	-
EXPENSE Total		28,159,719	20,176,125	18,935,628	27,766,694	393,025
REVENUE						
	BD - FINES & FORFEITS	-	-	130,500	130,500	130,500
	BE - INVEST INCOME	400	164	-	400	-
	BF - RENTS & RECOVERIES	-	-	71,468	-	-
	BH - DEPT REVENUES	1,031,119	918,003	412	1,031,119	-
	BJ - INTERDEPT REVENUES	-	-	-	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	284,659	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	201,147	85,177	11,502	201,147	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	55,577	7,500	5,000	55,577	-
REVENUE Total		1,288,243	1,010,843	503,541	1,418,743	130,500

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



DR - DRUG & ALCOHOL

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	6,096,999	4,940,205	4,349,405	5,797,014	299,985
	BB - EQUIPMENT	1,519	1,519	-	1,519	-
	CC - MATERIALS & SUPPLIES	10,000	10,000	8,086	10,000	-
	DD - GENERAL EXPENSES	51,308	47,400	39,803	51,308	-
	DE - CONTRACTUAL SERVICES	6,132,781	5,132,781	5,133,699	6,132,781	-
	HF - INTER-DEPARTMENTAL CHARGES	1,364,973	-	-	1,364,973	-
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	-	-
EXPENSE Total		13,657,580	10,131,905	9,530,993	13,357,595	299,985
REVENUE						
	BF - RENTS & RECOVERIES	10,000	4,406	360,287	10,000	-
	BH - DEPT REVENUES	1,000	809	40,022	1,000	-
	BJ - INTERDEPT REVENUES	547,096	-	303,993	547,096	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	3,403,407	3,403,407	-	3,403,407	-
REVENUE Total		3,961,503	3,408,622	704,303	3,961,503	-

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



DS - DEBT SERVICE

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	FF - INTEREST	-	-	24,388,357	-	-
	GG - PRINCIPAL	-	-	86,472,806	-	-
	HD - DEBT SERVICE CHARGEBACKS	252,177,023	-	-	226,861,778	25,315,245
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	-	-
	OO - OTHER	-	-	-	-	-
EXPENSE Total		252,177,023	-	110,861,163	226,861,778	25,315,245
REVENUE						
	BF - RENTS & RECOVERIES	-	-	-	-	-
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	1,955,379	-	-
REVENUE Total		-	-	1,955,379	-	-

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



EL - BOARD OF ELECTIONS

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	8,542,385	5,453,300	5,045,167	8,542,385	-
	BB - EQUIPMENT	82,500	47,071	7,590	82,500	-
	DD - GENERAL EXPENSES	717,300	537,300	384,166	717,300	-
	DE - CONTRACTUAL SERVICES	549,000	300,000	159,279	549,000	-
	HF - INTER-DEPARTMENTAL CHARGES	1,131,828	-	-	1,131,828	-
EXPENSE Total		11,023,013	6,337,671	5,596,202	11,023,013	-
REVENUE						
	BF - RENTS & RECOVERIES	120,000	114,093	130,463	136,000	16,000
	BH - DEPT REVENUES	35,000	26,666	29,574	64,000	29,000
REVENUE Total		155,000	140,759	160,037	200,000	45,000

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EM - EMERGENCY MANAGEMENT

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	615,316	427,240	416,990	551,047	64,269
	BB - EQUIPMENT	15,188	-	25,096	43,188	(28,000)
	CC - MATERIALS & SUPPLIES	27,340	27,340	362	3,340	24,000
	DD - GENERAL EXPENSES	35,440	-	13,886	23,440	12,000
	HF - INTER-DEPARTMENTAL CHARGES	358,177	-	-	358,177	-
EXPENSE Total		1,051,461	454,580	456,334	979,192	72,269
REVENUE						
	BF - RENTS & RECOVERIES	-	-	-	-	-
	BJ - INTERDEPT REVENUES	-	-	-	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	168,736	126,552	0	168,736	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
REVENUE Total		168,736	126,552	0	168,736	-

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FB - FRINGE BENEFIT

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	-	-	-	-	-
	AB - FRINGE BENEFITS	144,321,980	116,238,385	110,913,862	141,023,743	3,298,237
	DD - GENERAL EXPENSES	-	-	-	-	-
	JC - FEDERAL DISALLOWANCES RESERVE	-	-	25,429	38,144	(38,144)
EXPENSE Total		144,321,980	116,238,385	110,939,291	141,061,887	3,260,093
REVENUE						
	BF - RENTS & RECOVERIES	-	-	-	-	-
	BH - DEPT REVENUES	-	-	4,520	-	-
REVENUE Total		-	-	4,520	-	-

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HE - HEALTH DEPARTMENT

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	16,328,485	12,770,897	12,320,296	16,205,374	123,111
	AB - FRINGE BENEFITS	-	-	-	-	-
	BB - EQUIPMENT	30,000	25,000	16,529	30,000	-
	CC - MATERIALS & SUPPLIES	630,000	615,615	556,298	630,000	-
	DD - GENERAL EXPENSES	1,177,200	968,050	804,947	1,177,200	-
	DE - CONTRACTUAL SERVICES	5,738,000	5,696,750	5,869,695	6,237,948	(499,948)
	HF - INTER-DEPARTMENTAL CHARGES	3,627,728	-	6,818	3,627,728	-
	HH - INTERFD CHGS - INTERFUND CHARGES	25,000	24,858	-	25,000	-
	OO - OTHER	-	-	-	175,000	(175,000)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	45,000,000	44,000,000	43,655,105	44,000,000	1,000,000
EXPENSE Total		72,556,413	64,101,170	63,229,688	72,108,250	448,163
REVENUE						
	BC - PERMITS & LICENSES	3,603,296	2,790,270	2,977,132	3,603,296	-
	BD - FINES & FORFEITS	225,000	143,383	177,817	225,000	-
	BF - RENTS & RECOVERIES	175,000	150,000	153,644	175,000	-
	BH - DEPT REVENUES	6,836,900	5,100,998	4,534,984	6,936,900	100,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	27,671,288	21,186,104	16,280,315	27,671,288	-
REVENUE Total		38,511,484	29,370,756	24,123,891	38,611,484	100,000

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HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	881,616	681,616	761,408	1,062,982	(181,366)
	AB - FRINGE BENEFITS	-	-	-	-	-
	BB - EQUIPMENT	7,600	5,700	3,756	7,600	-
	DD - GENERAL EXPENSES	73,592	55,194	10,655	97,592	(24,000)
	DE - CONTRACTUAL SERVICES	6,025,000	4,518,750	144,361	6,025,000	-
	HF - INTER-DEPARTMENTAL CHARGES	514,432	-	-	514,432	-
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	-	-
EXPENSE Total		7,502,240	5,261,260	920,181	7,707,606	(205,366)
REVENUE						
	BG - REVENUE OFFSET TO EXPENSE	500,000	375,000	-	500,000	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	755,657	566,743	46,673	755,657	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	225,000	-	300,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	4,950,000	3,712,500	-	4,950,000	-
REVENUE Total		6,505,657	4,879,243	46,673	6,505,657	-

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HP - PHYSICALLY CHALLENGED

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	274,812	221,719	235,148	321,390	(46,578)
	BB - EQUIPMENT	2,050	1,538	790	1,500	550
	CC - MATERIALS & SUPPLIES	24,600	22,600	15,399	19,000	5,600
	DD - GENERAL EXPENSES	3,075	2,346	-	1,500	1,575
	DE - CONTRACTUAL SERVICES	26,138	25,500	25,500	25,500	638
	HF - INTER-DEPARTMENTAL CHARGES	255,751	-	-	255,751	-
EXPENSE Total		586,426	273,703	276,836	624,641	(38,215)
REVENUE						
	BD - FINES & FORFEITS	30,000	1,372	39,173	50,000	20,000
	BF - RENTS & RECOVERIES	-	-	-	-	-
REVENUE Total		30,000	1,372	39,173	50,000	20,000

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HR - COMMISSION ON HUMAN RIGHTS

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	622,598	507,758	437,460	574,284	48,314
	BB - EQUIPMENT	6,650	6,650	-	6,650	-
	CC - MATERIALS & SUPPLIES	2,850	2,138	-	2,850	-
	DD - GENERAL EXPENSES	22,277	16,708	1,825	22,277	-
	DE - CONTRACTUAL SERVICES	25,000	12,000	-	25,000	-
	HF - INTER-DEPARTMENTAL CHARGES	218,654	-	-	218,654	-
EXPENSE Total		898,029	545,253	439,285	849,715	48,314
REVENUE						
	BF - RENTS & RECOVERIES	-	-	1,214	-	-
REVENUE Total		-	-	1,214	-	-

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IT - INFORMATION TECHNOLOGY

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	9,267,706	7,061,414	6,759,755	8,702,305	565,401
	AB - FRINGE BENEFITS	-	-	-	-	-
	BB - EQUIPMENT	250,000	-	116,586	250,000	-
	CC - MATERIALS & SUPPLIES	12,000	7,781	8,648	12,000	-
	DD - GENERAL EXPENSES	1,965,402	1,965,402	1,183,714	1,965,402	-
	DE - CONTRACTUAL SERVICES	5,297,908	2,414,030	2,875,146	5,297,908	-
	DF - UTILITY COSTS	5,484,708	4,476,170	3,681,727	5,379,000	105,708
	HF - INTER-DEPARTMENTAL CHARGES	1,297,130	-	-	1,297,130	-
EXPENSE Total		23,574,854	15,924,796	14,625,575	22,903,745	671,109
REVENUE						
	BF - RENTS & RECOVERIES	-	-	61,905	61,905	61,905
	BH - DEPT REVENUES	700,000	593,009	755,790	825,000	125,000
	BI - CAP BACKCHARGES	-	-	195,345	195,559	195,559
	BJ - INTERDEPT REVENUES	21,672,379	-	-	21,672,379	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	637,618	478,214	-	637,618	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	-	422,452	680,000	680,000
REVENUE Total		23,009,997	1,071,222	1,435,492	24,072,461	1,062,464

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LE - COUNTY LEGISLATURE

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	5,297,436	4,091,717	3,514,843	5,344,936	(47,500)
	BB - EQUIPMENT	33,200	33,200	8,808	33,200	-
	CC - MATERIALS & SUPPLIES	1,000	1,000	-	1,000	-
	DD - GENERAL EXPENSES	872,283	754,159	961,369	1,022,283	(150,000)
	DE - CONTRACTUAL SERVICES	1,147,600	844,991	801,708	950,100	197,500
	HF - INTER-DEPARTMENTAL CHARGES	1,407,795	-	-	1,407,795	-
EXPENSE Total		8,759,314	5,725,066	5,286,728	8,759,314	-
REVENUE						
	BF - RENTS & RECOVERIES	-	-	1,512	1,512	1,512
REVENUE Total		-	-	1,512	1,512	1,512

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LR - OFFICE OF LABOR RELATIONS

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	317,164	236,434	293,636	401,104	(83,940)
	BB - EQUIPMENT	-	-	-	-	-
	CC - MATERIALS & SUPPLIES	4,000	3,000	-	2,000	2,000
	DD - GENERAL EXPENSES	7,000	2,254	3,510	7,000	-
	DE - CONTRACTUAL SERVICES	2,700	-	-	2,700	-
	HF - INTER-DEPARTMENTAL CHARGES	191,217	-	-	191,217	-
EXPENSE Total		522,081	241,687	297,145	604,021	(81,940)
REVENUE						
	BF - RENTS & RECOVERIES	-	-	-	-	-
REVENUE Total		-	-	-	-	-

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MA - OFFICE OF MINORITY AFFAIRS

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	746,297	587,793	547,818	723,717	22,580
	CC - MATERIALS & SUPPLIES	6,000	4,500	-	6,000	-
	DD - GENERAL EXPENSES	48,000	15,000	9,127	31,000	17,000
	DE - CONTRACTUAL SERVICES	205,000	205,000	24,000	205,000	-
	HF - INTER-DEPARTMENTAL CHARGES	182,331	-	-	182,331	-
EXPENSE Total		1,187,628	812,293	580,945	1,148,048	39,580
REVENUE						
	BF - RENTS & RECOVERIES	-	-	3,968	3,986	3,986
REVENUE Total		-	-	3,968	3,986	3,986

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ME - MEDICAL EXAMINER

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	4,681,478	3,586,297	3,600,462	4,793,682	(112,204)
	BB - EQUIPMENT	50,625	50,411	19,271	50,625	-
	CC - MATERIALS & SUPPLIES	283,500	271,228	149,198	248,500	35,000
	DD - GENERAL EXPENSES	72,900	72,900	41,707	72,900	-
	DE - CONTRACTUAL SERVICES	205,000	177,000	193,593	240,000	(35,000)
	HF - INTER-DEPARTMENTAL CHARGES	1,046,012	-	-	1,046,012	-
EXPENSE Total		6,339,515	4,157,836	4,004,231	6,451,719	(112,204)
REVENUE						
	BF - RENTS & RECOVERIES	-	-	750	-	-
	BH - DEPT REVENUES	36,000	26,071	13,323	30,000	(6,000)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,495,908	1,044,890	899,294	1,495,908	-
REVENUE Total		1,531,908	1,070,961	913,366	1,525,908	(6,000)

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MH - MENTAL HEALTH

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	1,291,278	1,020,603	876,363	1,120,591	170,687
	CC - MATERIALS & SUPPLIES	5,569	900	1,317	4,000	1,569
	DD - GENERAL EXPENSES	804,623	746,949	29,901	804,623	-
	DE - CONTRACTUAL SERVICES	6,176,127	4,801,027	2,074,874	6,176,127	-
	HF - INTER-DEPARTMENTAL CHARGES	553,714	-	-	553,714	-
	OO - OTHER	-	-	(140)	-	-
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	94,959,400	75,959,400	69,154,065	100,459,400	(5,500,000)
EXPENSE Total		103,790,711	82,528,879	72,136,380	109,118,455	(5,327,744)
REVENUE						
	BF - RENTS & RECOVERIES	50,000	13,719	24,544	30,000	(20,000)
	BH - DEPT REVENUES	1,827,840	1,245,880	(129,860)	1,827,840	-
	BJ - INTERDEPT REVENUES	1,373,915	-	-	1,373,915	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	55,220,646	24,124,533	6,623,008	60,992,646	5,772,000
REVENUE Total		58,472,401	25,384,132	6,517,693	64,224,401	5,752,000

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MI - MISCELLANEOUS

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	6,727,369	5,045,527	(1,434,348)	4,351,653	2,375,716
	AB - FRINGE BENEFITS	21,672,854	15,950,385	13,296,386	20,994,729	678,125
	DE - CONTRACTUAL SERVICES	-	-	-	-	-
	GA - LOCAL GOVT ASST PROGRAM	57,631,662	16,981,535	27,900,136	57,419,500	212,162
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,009,946	13,009,946	(9,946)
	NA - NCIFA EXPENDITURES	2,000,000	1,500,000	-	2,000,000	-
	OO - OTHER	15,994,424	12,815,957	11,718,019	15,477,639	516,785
EXPENSE Total		117,026,309	65,293,404	64,490,138	113,253,467	3,772,842
REVENUE						
	BF - RENTS & RECOVERIES	23,000,000	-	442,197	23,147,268	147,268
	BG - REVENUE OFFSET TO EXPENSE	3,707,933	1,378,966	1,312,368	3,035,193	(672,740)
	BH - DEPT REVENUES	-	-	57,629	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	210,000	163,787	320,265	337,118	127,118
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	583,000	583,000	1,514,037	1,670,894	1,087,894
REVENUE Total		27,500,933	2,125,753	3,646,497	28,190,473	689,540

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PA - PUBLIC ADMINISTRATOR

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	412,364	318,613	290,213	396,602	15,762
	BB - EQUIPMENT	2,531	-	2,341	2,531	-
	CC - MATERIALS & SUPPLIES	2,531	2,531	2,431	2,531	-
	DD - GENERAL EXPENSES	3,038	3,038	2,685	3,038	-
	DE - CONTRACTUAL SERVICES	7,175	175	7,025	7,175	-
	HF - INTER-DEPARTMENTAL CHARGES	70,453	-	-	70,453	-
EXPENSE Total		498,092	324,357	304,695	482,330	15,762
REVENUE						
	BH - DEPT REVENUES	285,000	195,777	303,164	327,854	42,854
REVENUE Total		285,000	195,777	303,164	327,854	42,854

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PB - PROBATION

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	18,268,500	14,266,383	13,991,907	18,122,385	146,115
	AB - FRINGE BENEFITS	-	-	-	-	-
	BB - EQUIPMENT	24,908	1,249	310	24,908	-
	CC - MATERIALS & SUPPLIES	-	-	-	-	-
	DD - GENERAL EXPENSES	198,498	185,041	122,473	178,648	19,850
	DE - CONTRACTUAL SERVICES	101,250	-	56,230	101,250	-
	HF - INTER-DEPARTMENTAL CHARGES	1,892,632	-	250	1,892,632	-
EXPENSE Total		20,485,788	14,452,673	14,171,169	20,319,823	165,965
REVENUE						
	BF - RENTS & RECOVERIES	-	-	10,538	-	-
	BH - DEPT REVENUES	1,400,000	983,209	1,061,318	1,400,000	-
	BJ - INTERDEPT REVENUES	835,375	-	-	835,375	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	-	7,496	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	4,036,658	2,091,243	2,265,553	4,036,658	-
REVENUE Total		6,272,033	3,074,452	3,344,904	6,272,033	-

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PE - DEPARTMENT OF HUMAN RESOURCES

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	701,014	542,998	523,714	702,935	(1,921)
	AB - FRINGE BENEFITS	-	-	-	-	-
	CC - MATERIALS & SUPPLIES	7,500	7,500	3,444	7,500	-
	DD - GENERAL EXPENSES	82,500	56,005	37,035	79,500	3,000
	DE - CONTRACTUAL SERVICES	120,000	120,000	36,648	120,000	-
	HF - INTER-DEPARTMENTAL CHARGES	236,958	-	-	236,958	-
EXPENSE Total		1,147,972	726,504	600,842	1,146,893	1,079

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PL - PLANNING

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	1,707,514	1,369,706	1,154,262	1,581,587	125,927
	BB - EQUIPMENT	7,172	7,172	6,203	7,172	-
	CC - MATERIALS & SUPPLIES	3,995	3,995	-	3,995	-
	DD - GENERAL EXPENSES	73,599	73,599	36,581	73,599	(0)
	DE - CONTRACTUAL SERVICES	586,000	586,000	356,320	1,042,560	(456,560)
	HF - INTER-DEPARTMENTAL CHARGES	871,946	-	-	871,946	-
	MM - MASS TRANSPORTATION	45,095,797	42,199,849	42,199,849	45,172,998	(77,201)
	OO - OTHER	60,000	60,000	120,000	180,000	(120,000)
EXPENSE Total		48,406,023	44,300,321	43,873,215	48,933,857	(527,834)
REVENUE						
	BD - FINES & FORFEITS	30,000	22,500	-	-	(30,000)
	BF - RENTS & RECOVERIES	-	-	53,718	-	-
	BH - DEPT REVENUES	1,095,500	612,103	266,060	1,095,500	-
	BJ - INTERDEPT REVENUES	1,508,742	-	-	1,508,742	-
	BK - SERVICE FEES	260,000	257,176	8,391	75,000	(185,000)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	-	746	746	746
	TX - SPECIAL TAXES - SPECIAL TAXES	-	-	(0)	-	-
REVENUE Total		2,894,242	891,778	328,915	2,679,988	(214,254)

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PR - PURCHASING DEPARTMENT

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	1,316,287	1,020,128	1,014,252	1,341,578	(25,291)
	BB - EQUIPMENT	3,040	3,040	-	3,040	-
	CC - MATERIALS & SUPPLIES	950	925	(1)	950	-
	DD - GENERAL EXPENSES	19,800	15,610	9,676	19,800	-
	DE - CONTRACTUAL SERVICES	-	-	-	93,000	(93,000)
	HF - INTER-DEPARTMENTAL CHARGES	463,741	-	-	463,741	-
EXPENSE Total		1,803,818	1,039,703	1,023,928	1,922,109	(118,291)
REVENUE						
	BF - RENTS & RECOVERIES	30,000	15,813	94,792	94,591	64,591
	BH - DEPT REVENUES	253,783	253,783	79	94,591	(159,192)
	BJ - INTERDEPT REVENUES	2,202,218	-	-	2,202,218	-
REVENUE Total		2,486,001	269,596	94,872	2,391,400	(94,601)

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PW - PUBLIC WORKS DEPARTMENT

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	37,202,238	29,130,040	27,613,878	35,829,490	1,372,748
	AB - FRINGE BENEFITS	-	-	-	-	-
	BB - EQUIPMENT	484,514	481,693	147,182	471,514	13,000
	CC - MATERIALS & SUPPLIES	4,155,680	3,864,818	3,462,208	4,348,680	(193,000)
	DD - GENERAL EXPENSES	490,827	480,827	404,546	483,052	7,775
	DE - CONTRACTUAL SERVICES	8,366,954	8,133,754	5,597,040	8,066,954	300,000
	DF - UTILITY COSTS	24,268,128	22,303,336	24,138,394	25,268,128	(1,000,000)
	HF - INTER-DEPARTMENTAL CHARGES	7,386,078	-	-	7,386,078	-
	OO - OTHER	-	-	(550,312)	-	-
EXPENSE Total		82,354,419	64,394,468	60,812,935	81,853,896	500,523
REVENUE						
	BC - PERMITS & LICENSES	390,000	287,009	276,927	390,000	-
	BF - RENTS & RECOVERIES	-	-	111,941	-	-
	BH - DEPT REVENUES	870,000	671,108	1,173,829	1,350,000	480,000
	BI - CAP BACKCHARGES	5,440,000	4,080,000	(711,270)	5,440,000	-
	BJ - INTERDEPT REVENUES	23,343,217	-	-	23,343,217	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	5,574,320	-	-	6,512,114	937,794
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	55,000	41,250	362,285	362,285	307,285
REVENUE Total		35,672,537	5,079,367	1,213,712	37,397,616	1,725,079

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



RE - OFFICE OF REAL ESTATE SERVICES

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	891,284	683,637	747,741	1,007,849	(116,565)
	BB - EQUIPMENT	-	-	-	-	-
	CC - MATERIALS & SUPPLIES	11,063	11,063	5,726	11,063	-
	DD - GENERAL EXPENSES	128,125	75,230	107,589	128,125	-
	HF - INTER-DEPARTMENTAL CHARGES	226,124	-	-	226,124	-
	OO - OTHER	13,847,013	6,602,292	7,112,174	12,297,013	1,550,000
EXPENSE Total		15,103,609	7,372,222	7,973,230	13,670,174	1,433,435
REVENUE						
	BF - RENTS & RECOVERIES	7,909,433	6,184,761	6,404,720	8,100,000	190,567
	BH - DEPT REVENUES	75,600	58,154	63,000	80,000	4,400
	BJ - INTERDEPT REVENUES	10,862,389	-	-	10,862,389	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	359,000	269,250	(180,601)	-	(359,000)
REVENUE Total		19,206,422	6,512,165	6,287,120	19,042,389	(164,033)

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



RM - RECORDS MANAGEMENT (GEN FUND)

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	642,186	520,133	454,097	588,201	53,985
	AB - FRINGE BENEFITS	-	-	-	-	-
	BB - EQUIPMENT	-	-	-	-	-
	CC - MATERIALS & SUPPLIES	80,000	80,000	2,085	55,000	25,000
	DD - GENERAL EXPENSES	100,000	100,000	35,728	80,000	20,000
	DE - CONTRACTUAL SERVICES	423,463	317,597	-	200,000	223,463
	HF - INTER-DEPARTMENTAL CHARGES	551,644	-	-	551,644	-
EXPENSE Total		1,797,293	1,017,730	491,909	1,474,845	322,448
REVENUE						
	BJ - INTERDEPT REVENUES	689,658	-	-	689,658	-
REVENUE Total		689,658	-	-	689,658	-

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



RS - RESERVES

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	JA - CONTINGENCIES RESERVE	-	-	-	-	-
EXPENSE Total		-	-	-	-	-
REVENUE						
	BD - FINES & FORFEITS	-	-	3,100	3,100	3,100
	BF - RENTS & RECOVERIES	12,500,000	9,322,587	469,699	12,500,000	-
REVENUE Total		12,500,000	9,322,587	472,799	12,503,100	3,100

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



RV - GENERAL FUND UNALLOCATED REVENUE

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
REVENUE						
	AA - FUND BALANCE	-	-	85,629,185	-	-
	BA - INT PENALTY ON TAX	-	-	15,875	-	-
	BD - FINES & FORFEITS	2,145,552	1,609,164	1,696,234	2,145,552	-
	BE - INVEST INCOME	-	-	-	-	-
	BJ - INTERDEPT REVENUES	30,985,004	-	-	30,985,004	-
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	-	-	-	-	-
	BS - OTB PROFITS	7,600,000	3,800,000	1,505,204	5,700,000	(1,900,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	21,390,194	-	-	36,490,194	15,100,000
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	-	-	-
	NA - NIFA AID	7,500,000	-	-	-	(7,500,000)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	907,089,227	585,629,232	465,467,685	903,830,500	(3,258,727)
	TB - PART COUNTY - SALES TAX PART COUNTY	57,567,863	39,811,610	32,906,509	56,669,500	(898,363)
	TL - PROPERTY TAX	112,769,518	112,645,190	119,974,678	119,973,009	7,203,491
	TO - OTB 5% TAX	6,900,000	4,604,049	4,197,447	7,100,000	200,000
REVENUE	Total	1,153,947,358	748,099,245	711,392,816	1,162,893,759	8,946,401

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	355,499	284,733	215,367	297,713	57,786
	BB - EQUIPMENT	5,000	3,750	1,195	5,000	-
	CC - MATERIALS & SUPPLIES	1,000	750	-	1,000	-
	DD - GENERAL EXPENSES	11,500	9,000	3,200	11,500	-
	DE - CONTRACTUAL SERVICES	15,000	6,000	-	15,000	-
	HF - INTER-DEPARTMENTAL CHARGES	319,004	-	-	319,004	-
EXPENSE Total		707,003	304,233	219,762	649,217	57,786
REVENUE						
	BF - RENTS & RECOVERIES	-	-	169	-	-
	BH - DEPT REVENUES	30,000	17,368	18,780	25,000	(5,000)
REVENUE Total		30,000	17,368	18,949	25,000	(5,000)

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SC - SENIOR CITIZENS AFFAIRS

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	2,257,727	1,746,803	1,679,638	2,232,493	25,234
	BB - EQUIPMENT	6,140	6,140	5,350	6,140	-
	CC - MATERIALS & SUPPLIES	25,240	24,664	3,751	25,240	-
	DD - GENERAL EXPENSES	12,985	8,663	7,397	12,985	-
	DE - CONTRACTUAL SERVICES	10,875,154	10,478,587	10,789,273	10,875,154	-
	HF - INTER-DEPARTMENTAL CHARGES	995,277	-	-	995,277	-
EXPENSE Total		14,172,523	12,264,857	12,485,409	14,147,289	25,234
REVENUE						
	BF - RENTS & RECOVERIES	-	-	184,794	-	-
	BH - DEPT REVENUES	15,000	15,000	15,029	15,000	-
	BJ - INTERDEPT REVENUES	72,277	-	-	72,277	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,148,501	4,644,252	2,084,103	4,999,501	(149,000)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	4,024,770	3,508,572	1,239,864	4,024,770	-
REVENUE Total		9,260,548	8,167,824	3,523,790	9,111,548	(149,000)

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SS - SOCIAL SERVICES

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	48,488,480	36,918,492	35,898,265	46,823,248	1,665,232
	BB - EQUIPMENT	126,532	116,532	37,112	126,532	-
	CC - MATERIALS & SUPPLIES	48,000	39,553	22,779	68,000	(20,000)
	DD - GENERAL EXPENSES	1,103,795	788,150	742,666	1,103,795	-
	DE - CONTRACTUAL SERVICES	11,811,461	11,008,490	11,134,971	11,911,461	(100,000)
	DF - UTILITY COSTS	400	290	-	400	-
	HF - INTER-DEPARTMENTAL CHARGES	10,663,208	-	502,960	10,663,208	-
	SS - RECIPIENT GRANTS	51,604,600	38,041,061	36,418,685	51,604,600	-
	TT - PURCHASED SERVICES	45,886,814	45,751,078	36,205,322	45,886,814	-
	WW - EMERGENCY VENDOR PAYMENTS	50,824,000	43,318,687	43,203,976	52,624,000	(1,800,000)
	XX - MEDICAID	281,748,167	263,421,304	205,706,648	237,693,033	44,055,134
	XY - MEDICAID - IGT	40,973,706	-	2,439,792	40,973,706	-
EXPENSE Total		543,279,163	439,403,635	372,313,174	499,478,797	43,800,366
REVENUE						
	BF - RENTS & RECOVERIES	-	-	1,017,696	2,000,000	2,000,000
	BH - DEPT REVENUES	10,878,900	5,384,359	6,518,665	10,878,900	-
	BX - MEDICAID IGT REIMBURSEMENTS	40,973,706	-	-	40,973,706	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	99,777,642	69,842,066	31,281,749	93,445,026	(6,332,616)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	106,876,231	84,492,274	31,759,725	88,747,005	(18,129,226)
REVENUE Total		258,506,479	159,718,700	70,577,835	236,044,637	(22,461,842)

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



TR - COUNTY TREASURER

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	2,861,420	2,220,336	1,895,395	2,530,362	331,058
	BB - EQUIPMENT	9,832	9,832	1,235	9,832	-
	DD - GENERAL EXPENSES	325,500	321,972	256,821	325,500	-
	DE - CONTRACTUAL SERVICES	650,000	450,000	549,929	910,000	(260,000)
	HF - INTER-DEPARTMENTAL CHARGES	947,290	-	-	947,290	-
	OO - OTHER	-	-	-	-	-
EXPENSE Total		4,794,042	3,002,140	2,703,380	4,722,984	71,058
REVENUE						
	BA - INT PENALTY ON TAX	24,180,000	17,069,449	15,214,125	23,580,000	(600,000)
	BD - FINES & FORFEITS	12,000	12,000	8,801	12,000	-
	BE - INVEST INCOME	9,000,000	6,750,000	9,308,895	13,000,000	4,000,000
	BF - RENTS & RECOVERIES	75,000	62,588	266,882	1,367,000	1,292,000
	BH - DEPT REVENUES	280,000	188,647	383,091	396,223	116,223
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	4,500,000	3,375,000	2,821,346	3,900,000	(600,000)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
	TX - SPECIAL TAXES - SPECIAL TAXES	5,970,000	4,196,946	2,740,704	5,500,000	(470,000)
REVENUE Total		44,017,000	31,654,631	30,743,845	47,755,223	3,738,223

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



TS - TRAFFIC SAFETY BOARD

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	216,192	164,987	146,583	189,041	27,151
	CC - MATERIALS & SUPPLIES	250	250	-	250	-
	DD - GENERAL EXPENSES	350	350	75	350	-
	HF - INTER-DEPARTMENTAL CHARGES	88,317	-	-	88,317	-
EXPENSE Total		305,109	165,587	146,658	277,958	27,151
REVENUE						
	BD - FINES & FORFEITS	-	-	29,271	-	-
	BH - DEPT REVENUES	160,000	160,000	86,478	160,000	-
REVENUE Total		160,000	160,000	115,749	160,000	-

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	1,792,290	1,336,955	1,657,899	2,230,395	(438,105)
	BB - EQUIPMENT	25,313	25,313	12,741	25,313	-
	DD - GENERAL EXPENSES	79,481	59,926	103,230	138,330	(58,849)
	DE - CONTRACTUAL SERVICES	886,759	886,759	864,476	886,759	-
	HF - INTER-DEPARTMENTAL CHARGES	862,741	-	-	862,741	-
EXPENSE Total		3,646,584	2,308,954	2,638,346	4,143,538	(496,954)
REVENUE						
	BD - FINES & FORFEITS	12,900,000	9,675,000	11,413,981	16,000,000	3,100,000
	BF - RENTS & RECOVERIES	-	-	-	-	-
REVENUE Total		12,900,000	9,675,000	11,413,981	16,000,000	3,100,000

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	551,763	429,890	407,752	538,729	13,034
	BB - EQUIPMENT	-	-	-	-	-
	CC - MATERIALS & SUPPLIES	2,350	2,088	1,189	2,350	-
	DD - GENERAL EXPENSES	3,200	2,600	2,500	3,200	-
	HF - INTER-DEPARTMENTAL CHARGES	432,625	-	-	432,625	-
EXPENSE Total		989,938	434,578	411,440	976,904	13,034
REVENUE						
	BF - RENTS & RECOVERIES	-	-	158	115,340	115,340
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	33,855	33,855	-	33,855	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,500	-	32,500	65,000	32,500
REVENUE Total		66,355	33,855	32,658	214,195	147,840

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



YB - NASSAU COUNTY YOUTH BOARD

E/R	Object	2005 ADOPTED BUDGET	3rd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	554,486	447,580	419,274	537,645	16,841
	DD - GENERAL EXPENSES	1,725	1,725	200	600	1,125
	DE - CONTRACTUAL SERVICES	7,366,394	7,366,394	7,291,008	7,466,394	(100,000)
	HF - INTER-DEPARTMENTAL CHARGES	593,777	-	-	593,777	-
EXPENSE Total		8,516,382	7,815,699	7,710,482	8,598,416	(82,034)
REVENUE						
	BF - RENTS & RECOVERIES	-	-	26,770	-	-
	BJ - INTERDEPT REVENUES	-	-	-	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	20,000	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,599,310	1,178,555	951,708	1,523,333	(75,977)
REVENUE Total		1,599,310	1,178,555	998,478	1,523,333	(75,977)

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



EXPLANATION OF VARIANCES

FUND	DEPT	OBJECT	Variance Explanation	ADOPTED BUDGET	Projection	Variance
CPF	PK	AA	The surplus in the salaries is the result of 9 vacant full time positions that were offset by higher overtime and the hiring of cash management personnel.	18,903,012	18,700,000	203,012
CPF	PK	AB	The projected surplus is due to a decrease in the costs of medical insurance of \$642,000, a decrease in pension costs due to the allocation of the use of the pension reserve (\$156,000), which is offset by an \$108,000 increase in unemployment.	10,064,998	9,347,163	717,835
CPF	PK	BE	The surplus in investment income is the result of higher expected yields on cash balances from interest bearing accounts.	45,000	320,000	275,000
CPF	PK	BF	A deficit in rents revenue is projected due to lower than anticipated prior year recoveries.	1,490,000	1,400,000	(90,000)
CPF	PK	BG	The decrease is due to the renegotiation of the Cradle of Aviation contract.	250,000	-	(250,000)
CPF	PK	BH	The revenue shortfall is the result of a delay in revenue initiatives	20,349,350	15,200,000	(5,149,350)
FCF	FC	AA	Deficit is projected because of \$200k additional O/T expense which is being offset by additional Revenue	9,090,569	9,281,605	(191,036)
FCF	FC	DE	Additional costs anticipated for the Vocational Education and Extension board.	3,979,020	4,229,020	(250,000)
FCF	FC	BE	Surplus is due to actuals.	-	45,509	45,509
FCF	FC	BH	Surplus is due to additional revenue from ELT Initiative and fee increase.	3,850,000	4,370,000	520,000
FCF	FC	SA	Surplus due to current trend.	100,000	180,000	80,000
PDD	PD	AA	Deficit is projected because of \$8.2m o/t over budget and \$2.4 m in wage increase for SOA and \$3.1 m for new recruits wage adjustment and hires offset by \$2.3m in turnover savings.	203,638,864	215,088,483	(11,449,619)
PDD	PD	AB	A projected surplus of \$2.4 million due to inclusion of SOA wage increases in salaries instead of Fringe Benefits and a \$531,000 decrease in medical insurance costs is offset by a \$105,000 increase in Social Security and a \$125,000 increase in retirement debt service and an increase of \$392,000 in pension costs due to the allocation of the use of the pension reserve.	84,907,496	82,767,860	2,139,636
PDD	PD	BB	Deficit is projected due to uniform purchase of new recruits.	875,000	1,175,000	(300,000)
PDD	PD	CC	Deficit is projected due to higher cost of fuel.	2,683,468	3,083,468	(400,000)
PDD	PD	OO	Deficit is due to \$1.2 m transfer to AA for O/T and \$3k to BB for Uniforms.	2,900,000	1,350,000	1,550,000
PDD	PD	BE	Surplus due to actuals.	65,134	112,745	47,611
PDD	PD	NA	Surplus due to NIFA aid.	-	7,500,000	7,500,000
PDH	PD	AA	Deficit is projected because of \$6.5m o/t over budget, DAI and SOA wage increase because of contract for \$7.2 m offset with \$3.1 m turn over savings.	181,157,692	191,736,747	(10,579,055)
PDH	PD	AB	The projected surplus if due to inclusion of DAI and SOA wage increases in salaries instead of Fringe Benefits (\$7.2 million) and a decrease in the costs of medical insurance (\$1.6 million), a decrease of \$565,000 in pension costs due to the allocation of the use of the pension reserve which is offset by a \$406,000 increase in Social Security and a \$450,000 increase in retirement debt service.	83,208,069	74,349,104	8,858,965
PDH	PD	BB	Deficit is for prepayment for Police Vehicles.	2,700,000	4,900,000	(2,200,000)
PDH	PD	CC	Deficit is due to maint unit transfer from Public Works to Police department.	1,428,101	1,688,546	(260,445)
PDH	PD	HF	Deficit is attributed to ISA expense for 3 attorneys tasked to PDH from County Attorney's office.	19,123,076	19,290,076	(167,000)
PDH	PD	OO	Surplus due to reduced rates in Helicopter insurance.	410,000	320,000	90,000
PDH	PD	AA	Prepayment for Vehicle Purchase.	-	2,200,000	(2,200,000)
PDH	PD	BE	Surplus due to actuals.	86,258	124,226	37,968
PDH	PD	BH	Surplus due to collections initiative.	13,679,000	14,879,000	1,200,000
PDH	PD	TX	Surplus due to actuals.	22,453,495	23,453,495	1,000,000
GEN	AC	AA	Reflects two(2) unstaffed positions.	358,194	259,083	99,111
GEN	AC	DD	Change reflects reduced needs.	20,650	10,325	10,325
GEN	AC	DE	Change reflects curtailment of needs of contractual services.	53,875	26,938	26,937
GEN	AC	BF	Audit recoveries to AT	500,000	-	(500,000)
GEN	AR	DE	The projected shortfall is due to \$110,000 for an appraisal of the Coliseum and additional \$126,000 for increased appraisal costs.	1,133,000	1,359,000	(226,000)
GEN	AR	NA	The department is planning to apply for the balance of NIFA assistance in 2005.	4,300,000	4,832,938	(532,938)
GEN	AS	AA	A salary surplus is expected because the department currently has 22 vacancies.	9,803,733	9,614,493	189,240
GEN	AS	DE	The project deficit represents the encumbrance for the annual reassessment contract with CLT for 2006	4,373,870	6,373,870	(2,000,000)
GEN	AT	AA	Seven(7) additional staff members	9,980,284	10,385,736	(405,452)
GEN	AT	AB	Higher State Assesment charges, wages and replacement & medical expenses	15,802,040	17,802,040	(2,000,000)
GEN	AT	DD	Additional consulting costs for expert witnesses	434,000	684,000	(250,000)
GEN	AT	DE	Costs associated with performing an arbitrage rebate analysis of the County Debt Issues.	3,355,075	3,860,575	(505,500)
GEN	AT	BF	BPA restitution accrued in 2004 - \$2000000, audit recoveries of \$500000	5,050,000	2,550,000	(2,500,000)
GEN	AT	BJ	Recovery of salaries expense for 3 attorneys assigned to Police Dept.	8,661,930	8,828,930	167,000
GEN	BU	AA	A salary deficit is expected because the department currently has 7 more positions on board than were funded in the Adopted budget.	2,692,683	2,999,058	(306,375)
GEN	BU	DE	A deficit is projected because the County is engaging into a financial and operational analysis of the Coliseum (\$111,000) and \$1.9 million for continuation of the Manatt, Phelps and Phillips LLP contract for implementing the recovery plan for the Nassau Health Care Corporation. A supplemental appropriation has been made to fund these contracts.	300,000	2,341,200	(2,041,200)
GEN	CA	AA	Surplus is projected due to 5 vacant positions.	2,474,898	2,324,508	150,390
GEN	CA	BC	Surplus is due to current trend in permits and licenses.	2,922,096	3,338,832	(416,736)
GEN	CA	BD	Deficit is due to delay in TLC Initiative.	1,224,736	808,000	(416,736)
GEN	CC	AA	Surplus is attributed to overtime savings and the timing associated with filling civilian vacancies.	114,383,323	113,476,590	906,733
GEN	CC	CC	Surplus is attributed to internal controls on food purchases . (\$75k BT to TPVA)	4,041,258	3,510,958	530,300
GEN	CC	DE	Deficit attributed to increased costs associated with building & maintenance contracts.	20,832,344	20,955,825	(123,481)
GEN	CC	DF	Higher fuel costs.	620,275	626,689	(6,414)
GEN	CC	BH	The surplus is due to an impound initiative within the Sheriffs Department.	1,222,000	1,371,892	149,892
GEN	CC	FA	Deficit primarily attributed to a reduction in the federal inmate population and nonrealization of savings associated with the 340B pharmaceutical initiative.	17,026,986	15,826,986	(1,200,000)
GEN	CC	SA	Surplus attributed to increased parole violators and contract inmates.	942,000	1,200,000	258,000

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EXPLANATION OF VARIANCES

FUND	DEPT	OBJECT	Variance Explanation	ADOPTED BUDGET	Projection	Variance
GEN	CE	AA	Six (6) additional full-time staff members plus (1) part-time and two (2) seasonal employees	3,071,617	3,554,611	(482,994)
GEN	CF	AA	The deficit in salaries resulted from additional production and seasonal staff.	2,721,056	2,807,005	(85,949)
GEN	CF	DD	A deficit in general expenses is projected due higher volume of in postage, paper costs and outside	1,449,580	1,958,047	(508,467)
GEN	CF	DE	A surplus is the result of a board transfer to the general expenses	158,467	-	158,467
GEN	CL	AA	Surplus is the result of open full time and part time positions.	4,681,017	4,404,752	276,265
GEN	CL	DD	The surplus in general expenses is the result of lower than expected offices supplies .	102,188	75,000	27,188
GEN	CL	DE	The surplus in contractual services is the result of lower than anticipated expenses.	350,000	200,000	150,000
GEN	CL	BH	The surplus in revenue is the result higher than expected revenues from mortgage refinancing and historical trends.	14,150,000	16,000,000	1,850,000
GEN	CO	AA	Surplus due to delayed hiring and reduced use of overtime.	6,224,895	5,748,992	475,903
GEN	CS	AA	The surplus is the result of open full time and part time positions.	4,593,104	4,477,516	115,588
GEN	CS	BH	The revenue surplus is the result of higher than planned law enforcement examinations fees.	200,800	300,000	99,200
GEN	CT	AB	The projected surplus is due to a decrease in the costs of medical insurance.	2,608,649	2,310,221	298,428
GEN	CT	SA	The projected deficit is due to a decrease in the costs of medical insurance.	2,476,483	2,187,779	(288,704)
GEN	DA	AA	Surplus is projected due to current Salary plan.	24,426,462	23,933,437	493,025
GEN	DA	DD	Deficit is for additional need based on current trend.	496,000	596,000	(100,000)
GEN	DA	BD	Surplus is due to actuals.	-	130,500	130,500
GEN	DR	AA	A salary surplus is expected because the department currently has four full-time vacancies and one full-time employee on unpaid status.	6,096,999	5,797,014	299,985
GEN	DS	HD	As the NIFA new money deal & proceeds are spent, the charge back will increase as the funds are allocated.	252,177,023	253,350,504	(1,173,481)
GEN	EM	AA	Surplus is attributed to staffing vacancies.	615,316	551,047	64,269
GEN	FB	AB	The projected surplus is due to a decrease in the costs of medical insurance (\$3.4 million) and a \$436,000 decrease in Social Security which is offset by a \$153,000 increase in retirement debt service and \$769,000 increase in pension costs due to the allocation of the use of the pension reserve.	144,321,980	141,023,743	3,298,237
GEN	HE	DE	\$229,935 Behavioral Risk Factor Survey and \$270,013 for tobacco education and cessation services to Nassau County residents.	5,738,000	6,237,948	(499,948)
GEN	HE	OO	Transfer to cover Sewer Treatment Facility fines	-	175,000	(175,000)
GEN	HE	PP	El Caseloads lower than anticipated	45,000,000	44,000,000	1,000,000
GEN	HE	BH	Increased revenues from 3rd party billing	6,836,900	6,936,900	100,000
GEN	HI	AA	A salary deficit is expected because the department currently has 1 more position on board than were funded in the Adopted budget and due to the current payroll obligation projected through year end.	881,616	1,062,982	(181,366)
GEN	HR	AA	Headcount is under by one position.	622,598	574,284	48,314
GEN	IT	AA	Reflects eight(8) unstaffed budgeted positions.	9,267,706	8,702,305	565,401
GEN	IT	DF	Reduction is due to prior year billing corrections.	5,484,708	5,379,000	105,708
GEN	IT	SA	Reflects reimbursement of NYS Court telephone charges	-	680,000	(680,000)
GEN	LE	AA	Assumes hiring of budgeted positions and interns	5,297,436	5,344,936	(47,500)
GEN	LE	DD	Anticipated additional postage expenses	872,283	1,022,283	(150,000)
GEN	LE	DE	Reduction of Contractual obligations	1,147,600	950,100	197,500
GEN	LR	AA	The deficit in salaries is the result of an addition to staff not in the budget.	317,164	401,104	(83,940)
GEN	LR	CC	The surplus in materials and supplies is the result of lower than expected purchase of office supplies.	4,000	2,000	2,000
GEN	MA	AA	Headcount is under by one position.	746,297	723,717	22,580
GEN	ME	AA	Deficit is projected due to 3 additional positions over budget.	4,681,478	4,793,682	(112,204)
GEN	ME	CC	Surplus is due to current trend.	283,500	248,500	35,000
GEN	ME	DE	Deficit is projected due to an additional contract for Lab tests.	205,000	240,000	(35,000)
GEN	ME	BH	Deficit is projected because of trend.	36,000	30,000	(6,000)
GEN	MH	AA	17FTE on board & \$41K savings from resignation of HOD	1,291,278	1,120,591	170,687
GEN	MH	PP	Increase due to retro state increase and prior year billings for provider services	94,959,400	100,459,400	(5,500,000)
GEN	MH	SA	\$3.3M reimbursement for Preschool and \$2.5M retroactive reimbursement for increased transportation cost dating back to 2003	55,220,646	60,992,646	(5,772,000)
GEN	MI	AA	The projected surplus represents the reversal of the reserve for grievances that is already built into the department projections.	6,727,369	4,351,653	2,375,716
GEN	MI	AB	The projected surplus is due to a decrease in cost of health insurance for retirees from the Medical Center (\$1.2 million) which is offset by a \$500,000 increase in the Transit Savings Program.	21,672,854	20,994,729	678,125
GEN	MI	GA	Shortage due to lower sales tax projections	57,631,662	57,419,500	212,162
GEN	MI	OO	The projected surplus represents a decrease in college tuition costs based on prior year costs (\$678,000), a net decrease in indigent defense costs (\$154,000) and a \$319,000 increase for the Long Beach Pilot for the for period 2000 to 2005.	15,994,424	15,477,639	516,785
GEN	MI	BG	The projected shortfall represents a correction in college tuition reimbursement based on prior year billings (\$1.2 million) which is offset by an increase of \$500,000 in the Transit Savings Program.	3,707,933	3,035,193	(672,740)
GEN	MI	SA	The projected surplus is due to an increase in the distribution from the Indigent Legal Services Fund.	583,000	1,670,894	(1,087,894)
GEN	PA	AA	Surplus is projected because of adjustment in overtime and 1 position is over funded.	412,364	396,602	15,762
GEN	PA	BH	Surplus is projected because of actual trend.	285,000	327,854	(42,854)
GEN	PB	AA	A projected surplus is the result of a delay in hiring Probation Officer Trainees and Assistants.	18,268,500	18,122,385	146,115
GEN	PL	AA	A salary surplus is expected because the department currently has two vacancies.	1,707,514	1,581,587	125,927
GEN	PL	DE	The projected shortfall represents costs of economic development impact studies and review of development proposals for the Coliseum site.	586,000	1,042,560	(456,560)
GEN	PL	MM	The shortfall represents a higher CPI (3.6%) payment for LIRR maintenance than was originally	45,095,797	45,172,998	(77,201)
GEN	PL	OO	The projected shortfall represents subsidies for Long Beach Bus Route for years 2003 and 2004. This shortfall has been funded.	60,000	180,000	(120,000)
GEN	PL	BK	The shortfall is due to lack of sales and the late installation and activation of the GIS web browser system.	260,000	75,000	(185,000)

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EXPLANATION OF VARIANCES

FUND	DEPT	OBJECT	Variance Explanation	ADOPTED BUDGET	Projection	Variance
GEN	PR	DE	The projected shortfall covers the cost of a contract with Dun and Bradstreet (D&B) which will deliver its Supply Management Solution to standardize and enrich Nassau County's supplier data, especially with regard to minority owned business data.	-	93,000	(93,000)
GEN	PR	BH	The projected shortfall is due to the postponed implementation of the e-mail subscription service and the revised number of estimated subscriptions.	253,783	7,283	(246,500)
GEN	PW	AA	Forty seven (47) unfilled budgeted positions with fifteen (15) that are attributable to the Building Management Unit (BMU). \$200,000 additional weather-related overtime costs.	37,202,238	35,829,490	1,372,748
GEN	PW	CC	Anticipated increases in fuel price.	4,155,680	4,348,680	(193,000)
GEN	PW	DE	Reduction due to reassignment of Police BMU	8,366,954	8,066,954	300,000
GEN	PW	DF	Fuel price increases and adjustments.	24,268,128	25,268,128	(1,000,000)
GEN	PW	BH	The higher reimbursements are due to increased electrical costs for US navy at Mitchell Field sites plus	870,000	1,350,000	480,000
GEN	PW	BW	Higher reimbursements are due to increased usage and cost of fuel.	5,574,320	6,512,114	937,794
GEN	PW	SA	Reimbursements re-two court settlements and West Nile virus prevention efforts.	55,000	362,285	307,285
GEN	RE	AA	This deficit in salaries is due to the hiring of seasonal employees and two full-time staffers.	891,284	1,007,849	(116,565)
GEN	RE	OO	Surplus due to rescheduled occupancy of HHS building, settlement of Plainview Properties, and delay in acquiring excess liability insurance.	13,847,013	12,297,013	1,550,000
GEN	RE	SA	Over accrual for 2004 and transfer of service responsibility to NYS.	359,000	-	(359,000)
GEN	RM	AA	The surplus in salaries is the result of a delay in hiring of part time staff from LJJ.	642,186	588,201	53,985
GEN	RM	CC	The surplus in general expenses is the result of lower than expected archive materials.	80,000	55,000	25,000
GEN	RM	DD	The surplus in general expenses is the result of lower than expected just in time purchases.	100,000	80,000	20,000
GEN	RM	DE	The surplus in Contractual Services is the result of a reclassification of money to salaries for the hiring of part timers from LJJ.	423,463	200,000	223,463
GEN	RV	BS	The projected deficit is due to a decrease in the capitalization of salary and related expenses for the construction of a video lottery terminal venue (\$1.2 million), a \$270,000 decrease in point of sale income, an increase in depreciation and net interest expense of \$630,000, an increase in salaries, overtime and benefits of \$400,000, which are offset by an increase in net retained commission (\$200,000) and a one time recovery of \$300,000.	7,600,000	5,700,000	(1,900,000)
GEN	RV	BW	The projected surplus is from backcharges to the Sewer and Storm Water Authority for 2003.	21,390,194	36,490,194	15,100,000
GEN	RV	NA	The NIFA Aid will be recorded by the Police District Fund.	7,500,000	-	(7,500,000)
GEN	RV	TA	Shortfall reflects a decrease in retail and car sales during the 3rd quarter.	907,089,227	903,830,500	(3,258,727)
GEN	RV	TB	Shortfall reflects a decrease in retail and car sales during the 3rd quarter.	57,567,863	56,669,500	(898,363)
GEN	RV	TL	The projected positive variance is from restored taxes.	112,769,518	119,973,009	7,203,491
GEN	RV	TO	OTB's.	6,900,000	7,100,000	200,000
GEN	SS	AA	47 part-timers and 4 full-timers not hired yet.	48,488,480	46,823,248	1,665,232
GEN	SS	CC	\$20,000 for higher than anticipated prescription drug costs for the Juvenile Detention Center.	48,000	68,000	(20,000)
GEN	SS	DE	\$100,000 for Gang Violence contract.	11,811,461	11,911,461	(100,000)
GEN	SS	WW	Higher enrollment than anticipated in institutions for Special Education, back billing from the State, and higher institutional rates.	50,824,000	52,624,000	(1,800,000)
GEN	SS	XX	Updated Medicaid baseline (\$7M) and reversal of accrued liabilities due to State takeover of county local share (\$37M).	281,748,167	237,693,033	44,055,134
GEN	SS	BF	Audit Recoveries and other items to be disencumbered in 2005.	-	2,000,000	2,000,000
GEN	SS	FA	Due to \$6.4 million State reduction in Flexible Fund for Family Services (FFFS) and reductions in salaries offset by increased Emergency Vendor Payments.	99,777,642	93,445,026	(6,332,616)
GEN	SS	SA	share for Medicaid offset by \$5.1 million for document scanning project and increased Emergency Vendor Payments.	106,876,231	88,747,005	(18,129,226)
GEN	TR	AA	The surplus is due to decrease overtime use.	2,861,420	2,530,362	331,058
GEN	TR	DE	The projected shortfall is due to higher payments to JER and X-Pand.	650,000	910,000	(260,000)
GEN	TR	BA	Reduction in contractor services due to available properties that are old and have legal complications.	24,180,000	23,580,000	(600,000)
GEN	TR	BE	The surplus is due to better returns on money market investments.	9,000,000	13,000,000	4,000,000
GEN	TR	BF	The surplus is due to medicare recoveries from the federal government for the fiscal year 1997, when the County still managed the medical center and a supplemental appropriation made to correct a disencumbrance made in error.	75,000	1,367,000	1,292,000
GEN	TR	BO	Shortage due to lower IDA PILOTS.	4,500,000	3,900,000	(600,000)
GEN	TR	TX	Shortage due primarily to lower entertainment tax collections	5,970,000	5,500,000	(470,000)
GEN	TV	AA	Salary deficit is attributed to the department having 15 more, 6 FT and 9 PT, positions on board than were funded in the Adopted budget.	1,792,290	2,230,395	(438,105)
GEN	TV	DD	Deficit is due to an increase in the use of credit cards at the agency and an armored car service. (BT fr CC10)	79,481	138,330	(58,849)
GEN	TV	BD	Higher than budgeted revenue is attributed to an aggressive collection plan and the amnesty program.	12,900,000	16,000,000	3,100,000
GEN	VS	BF	Reimbursement form Homeless Veterans Grant for 2 employees whose salary expenses were paid out of the General Fund.	-	115,340	115,340
GEN	VS	SA	2004 State Aid received in '05	32,500	65,000	32,500
GEN	YB	DE	\$100,000 for Gang Violence contract.	7,366,394	7,466,394	(100,000)
GEN	YB	SA	State reduced the per capita rate for youths between the age of 0-20 from \$4.72 in 2004 to \$4.52 in 2005.	1,599,310	1,523,333	(75,977)

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail

Sub Object		AATAK - TERMINAL LEAVE			
FUND	Dept	Current Obligations	2005 ADOPTED BUDGET	Projections	Variance
CPF	PK - PARKS, RECREATION AND MUSEUMS	816,479	770,000	831,499	(61,499)
CPF Total		816,479	770,000	831,499	(61,499)
FCF	FC - FIRE COMMISSION	100,114	100,000	100,114	(114)
FCF Total		100,114	100,000	100,114	(114)
GEN	AC - DEPARTMENT OF INVESTIGATIONS	11,457	11,374	11,457	(83)
	AR - ASSESSMENT REVIEW COMMISSION	-	5,000	5,000	-
	AS - ASSESSMENT DEPARTMENT	187,223	150,000	187,223	(37,223)
	AT - COUNTY ATTORNEY	222,093	190,000	222,093	(32,093)
	BU - OFFICE OF MANAGEMENT AND BUDGET	90,826	76,841	90,826	(13,985)
	CA - OFFICE OF CONSUMER AFFAIRS	-	10,000	-	10,000
	CC - NC SHERIFF/CORRECTIONAL CENTER	1,055,684	999,937	1,256,920	(256,983)
	CE - COUNTY EXECUTIVE	23,038	119,730	30,000	89,730
	CF - OFFICE OF CONSTITUENT AFFAIRS	45,971	42,128	48,959	(6,831)
	CL - COUNTY CLERK	37,041	30,890	37,041	(6,151)
	CO - COUNTY COMPTROLLER	24,204	89,840	28,830	61,010
	CS - CIVIL SERVICE	76,255	74,784	76,255	(1,471)
	DA - DISTRICT ATTORNEY	835,727	750,000	843,247	(93,247)
	DR - DRUG & ALCOHOL	100,612	215,968	215,968	-
	EL - BOARD OF ELECTIONS	218,107	189,312	218,107	(28,795)
	HE - HEALTH DEPARTMENT	442,321	420,000	450,000	(30,000)
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	27,679	23,741	27,679	(3,938)
	HR - COMMISSION ON HUMAN RIGHTS	37,018	36,737	37,018	(281)
	IT - INFORMATION TECHNOLOGY	613,378	560,528	613,378	(52,850)
	LE - COUNTY LEGISLATURE	102,569	81,148	102,569	(21,421)
	MA - OFFICE OF MINORITY AFFAIRS	67,386	67,606	67,606	-
	ME - MEDICAL EXAMINER	117,794	103,130	117,794	(14,664)
	MH - MENTAL HEALTH	44,983	40,547	45,000	(4,453)
	MI - MISCELLANEOUS	2,908	4,351,653	4,351,653	-
	PB - PROBATION	937,146	935,679	937,146	(1,467)
	PE - DEPARTMENT OF HUMAN RESOURCES	623	4,000	4,000	-
	PL - PLANNING	58,503	55,054	58,503	(3,449)
	PR - PURCHASING DEPARTMENT	47,254	32,932	47,254	(14,322)
	PW - PUBLIC WORKS DEPARTMENT	1,143,134	1,250,000	1,250,000	-
	RE - OFFICE OF REAL ESTATE SERVICES	-	20,000	20,000	-
	TR - COUNTY TREASURER	91,579	47,855	91,579	(43,724)
	TS - TRAFFIC SAFETY BOARD	1,697	-	1,697	(1,697)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	42,101	46,577	46,577	-
	VS - VETERANS SERVICES AGENCY	1,433	-	1,433	(1,433)
	RM - RECORDS MANAGEMENT (GEN FUND)	74,190	73,632	74,190	(558)
GEN Total		7,705,449	11,791,851	12,540,514	(748,662)
PDD	PD - POLICE DISTRICT	3,455,333	11,362,700	11,362,700	-
PDD Total		3,455,333	11,362,700	11,362,700	-
PDH	PD - POLICE HEADQUARTERS	10,391,280	14,800,000	14,800,000	-
PDH Total		10,391,280	14,800,000	14,800,000	-
Grand Total		22,468,655	38,824,551	39,634,827	(810,275)

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail

Sub Object		AAZY8 - OVERTIME			
FUND	Dept	Current Obligations	2005 ADOPTED BUDGET	Projections	Variance
CPF	PK - PARKS, RECREATION AND MUSEUMS	767,099	236,000	870,000	(634,000)
CPF Total		767,099	236,000	870,000	(634,000)
FCF	FC - FIRE COMMISSION	606,901	700,000	900,000	(200,000)
FCF Total		606,901	700,000	900,000	(200,000)
GEN	AR - ASSESSMENT REVIEW COMMISSION	125,745	300,000	300,000	-
	AS - ASSESSMENT DEPARTMENT	142,914	330,000	300,000	30,000
	AT - COUNTY ATTORNEY	-	4,000	4,000	-
	CA - OFFICE OF CONSUMER AFFAIRS	24,009	60,000	60,000	-
	CC - NC SHERIFF/CORRECTIONAL CENTER	15,721,882	21,558,399	23,503,989	(1,945,590)
	CF - OFFICE OF CONSTITUENT AFFAIRS	11,113	-	15,860	(15,860)
	CO - COUNTY COMPTROLLER	3,005	100,000	20,000	80,000
	CS - CIVIL SERVICE	29,273	31,500	31,500	-
	DA - DISTRICT ATTORNEY	78,177	90,000	140,000	(50,000)
	DR - DRUG & ALCOHOL	680	-	680	(680)
	EL - BOARD OF ELECTIONS	3,928	60,000	60,000	-
	HE - HEALTH DEPARTMENT	59,386	185,000	185,000	-
	IT - INFORMATION TECHNOLOGY	13,619	15,000	15,000	-
	ME - MEDICAL EXAMINER	37,039	50,000	50,000	-
	MH - MENTAL HEALTH	5,687	20,000	15,000	5,000
	PA - PUBLIC ADMINISTRATOR	3,069	20,000	6,000	14,000
	PB - PROBATION	364,917	500,000	515,483	(15,483)
	PE - DEPARTMENT OF HUMAN RESOURCES	2,855	-	2,855	(2,855)
	PL - PLANNING	8,493	43,800	16,993	26,807
	PR - PURCHASING DEPARTMENT	967	-	967	(967)
	PW - PUBLIC WORKS DEPARTMENT	1,526,151	1,285,000	1,756,369	(471,369)
	RE - OFFICE OF REAL ESTATE SERVICES	4,060	2,000	3,658	(1,658)
	SS - SOCIAL SERVICES	960,411	1,268,335	1,268,335	-
	TR - COUNTY TREASURER	35,668	510,000	101,185	408,815
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	252,942	100,000	350,000	(250,000)
GEN Total		19,416,485	26,533,034	28,722,874	(2,189,840)
PDD	PD - POLICE DISTRICT	15,113,529	19,970,733	28,220,733	(8,250,000)
PDD Total		15,113,529	19,970,733	28,220,733	(8,250,000)
PDH	PD - POLICE HEADQUARTERS	13,114,765	15,937,653	22,437,653	(6,500,000)
PDH Total		13,114,765	15,937,653	22,437,653	(6,500,000)
Grand Total		49,018,779	63,377,420	81,151,260	(17,773,840)

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Selected Salary (AA) & Fringe Benefits (AB) Detail

Sub Object AB08F - NYS POLICE RETIREMENT

FUND	Dept	Current Obligations	2005 ADOPTED BUDGET	Projections	Variance
PDD					
	FB - FRINGE BENEFIT	25,518,333	25,126,321	25,518,333	(392,012)
PDD Total		25,518,333	25,126,321	25,518,333	(392,012)
PDH					
	FB - FRINGE BENEFIT	15,483,657	16,178,250	15,483,657	694,593
PDH Total		15,483,657	16,178,250	15,483,657	694,593
Grand Total		41,001,990	41,304,571	41,001,990	302,581

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Selected Salary (AA) & Fringe Benefits (AB) Detail

Sub Object AB11F - STATE RET SYSTEMS

FUND	Dept	Current Obligations	2005 ADOPTED BUDGET	Projections	Variance
CPF					
	FB - FRINGE BENEFIT	1,139,835	1,295,732	1,139,835	155,897
CPF Total		1,139,835	1,295,732	1,139,835	155,897
FCF					
	FB - FRINGE BENEFIT	742,151	720,241	742,151	(21,910)
FCF Total		742,151	720,241	742,151	(21,910)
GEN					
	FB - FRINGE BENEFIT	29,035,044	28,257,035	29,035,044	(778,009)
GEN Total		29,035,044	28,257,035	29,035,044	(778,009)
PDD					
	FB - FRINGE BENEFIT	1,034,898	1,249,047	1,034,898	214,149
PDD Total		1,034,898	1,249,047	1,034,898	214,149
PDH					
	FB - FRINGE BENEFIT	3,579,602	3,449,593	3,579,602	(130,009)
PDH Total		3,579,602	3,449,593	3,579,602	(130,009)
Grand Total		35,531,530	34,971,648	35,531,530	(559,882)

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail

Sub Object	AB14F - HEALTH INSURANCE				
FUND	Dept	Current Obligations	2005 ADOPTED BUDGET	Projections	Variance
CPF					
	FB - FRINGE BENEFIT	1,504,450	2,462,196	2,050,176	412,020
CPF Total		1,504,450	2,462,196	2,050,176	412,020
FCF					
	FB - FRINGE BENEFIT	871,992	1,147,021	1,162,299	(15,278)
FCF Total		871,992	1,147,021	1,162,299	(15,278)
GEN					
	CT - COURTS	182,004	264,335	242,672	21,663
	FB - FRINGE BENEFIT	34,526,929	47,834,231	46,244,014	1,590,217
GEN Total		34,710,611	48,098,566	46,486,686	1,611,880
PDD					
	FB - FRINGE BENEFIT	17,236,406	23,047,293	22,992,908	54,385
PDD Total		17,236,406	23,047,293	22,992,908	54,385
PDH					
	FB - FRINGE BENEFIT	12,820,514	18,673,239	17,256,407	1,416,832
PDH Total		12,820,514	18,673,239	17,256,407	1,416,832
Grand Total		67,143,974	93,428,315	89,948,476	3,479,839

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail

Sub Object AB75F - HEALTH INSURANCE FOR RETIREES

FUND	Dept	Current Obligations	2005 ADOPTED BUDGET	Projections	Variance
CPF					
	FB - FRINGE BENEFIT	2,772,497	3,980,540	3,684,710	295,830
CPF Total		2,772,497	3,980,540	3,684,710	295,830
FCF					
	FB - FRINGE BENEFIT	250,958	388,578	332,396	56,182
FCF Total		250,958	388,578	332,396	56,182
GEN					
	CT - COURTS	1,299,105	1,987,013	1,710,849	276,164
	FB - FRINGE BENEFIT	21,944,685	31,604,561	29,232,597	2,371,964
	MI - MISCELLANEOUS	10,264,997	18,142,635	16,965,329	1,177,306
GEN Total		33,508,787	51,734,209	47,908,775	3,825,434
PDD					
	FB - FRINGE BENEFIT	12,507,429	17,133,517	16,666,782	466,735
PDD Total		12,507,429	17,133,517	16,666,782	466,735
PDH					
	FB - FRINGE BENEFIT	16,733,551	22,988,414	22,321,867	666,547
PDH Total		16,733,551	22,988,414	22,321,867	666,547
Grand Total		65,773,222	96,225,258	90,914,530	5,310,728

**SMART GOVERNMENT
INITIATIVES**

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



The Fiscal 2005 Budget and Multi-Year Plan are founded on the assumption that the County will implement and continue to monitor numerous departmental gap-closing initiatives. Absent their successful implementation, the County will be unable to restore itself to fiscal balance. This Third Quarter Report provides an update on the status of these initiatives, sorted by vertical. A total of 14 initiatives are expected to result in \$15.8 million in cost savings and revenue enhancements this fiscal year.

PUBLIC SAFETY

Revenue enhancements and cost avoidance derived from public safety departments were originally projected to total \$2.3 million in 2005; however as of the third quarter this estimate has been adjusted downward by \$190,000 to a revised estimate of approximately \$2.1 million for the year. All departmental initiatives are favorable or close to budget with the exception of the 340B Pharmacy Program initiative. OMB originally anticipated that Nassau University Medical Center, NUMC, would be granted permission by the Federal government to extend the benefits of this program to the Correctional Center on January 1. Unfortunately this type of benefit application is lengthy and cumbersome process resulting in unanticipated delays. OMB has been assured that the Correctional Center will begin realizing the benefits of this program by November 1 of this fiscal year.

HEALTH AND HUMAN SERVICES

The vertical's primary success has been the Medicaid Utilization project. With Medicaid standing out as the single most important budgetary issue the vertical faces, cost containment and revenue maximization in this area will be major factors in current and future budgets. At this time the single most successful component of this initiative is 3rd party savings, originally expected to save \$2.5 million but on pace to near \$4.5 million. In addition, approximately \$700,000 will be saved by holding contract increases to lower than usual levels in various departments.

PARKS, PUBLIC WORKS & PARTNERSHIPS

The Department of Public Works manages and participates in the capital planning and project implementation process involving all County capital projects. As such departmental costs related to this process should be charged back to the various projects. The County's contractor for Indirect Cost Plans has included this cost in the County's Indirect Cost Plan for 2005. The value of the indirect cost for this Public Works process has been calculated as \$1,000,904 which exceeds the planned amount by \$296,754. This cost will be charged to regular capital projects in both the General Capital fund and the Sewer and Storm Water Fund.

SHARED SERVICES

Shared Services initiatives are expected to generate \$3 million in savings and revenue. Three quarters of this total reflects the County Attorney's Workers Compensation Initiative. The Audit Recovery Initiative, which focuses on expense reduction reviews of utilities, fuel purchases and service contracts, is expected to return \$500,000. Continued efforts under the County's Affirmative Litigation Initiative are expected to capture an additional \$250,000 in this fiscal year.

BUDGET & FINANCE

This vertical is scheduled to achieve savings totaling \$3.9 million. Its major component is additional revenue from higher fees all of which have been approved by the appropriate governing bodies. Approximately \$420,000 will be achieved through a freeze on "Other than Personal Services" expenses.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SUMMARY OF FISCAL 2005 SMART GOVERNMENT INITIATIVES

as of September 30, 2005

Vertical	Initiative	Lead Dept.	FY05 Impact	FY06 Impact	FY07 Impact	FY08 Impact
Public Safety	340B Pharmacy Program	Correctional Center	\$84,600	\$515,000	\$530,500	\$546,400
	Ambulance Billing Reform	Police	\$675,000	\$700,000	\$700,000	\$700,000
	Emergency Lighting Tests	Fire Commission	\$328,000	\$321,000	\$315,000	\$309,000
	Taxi/Limousine Initiative	Consumer Affairs	\$1,022,000	\$1,022,000	\$1,022,000	\$1,022,000
Health and Human Services	Medicaid Utilization	Social Services	\$5,180,000	\$5,180,000	\$5,180,000	\$5,180,000
	HHS Cost Containment	Various	\$690,564	\$690,564	\$690,564	\$690,564
Shared Services	Audit Recoveries	Investigations	\$500,000	\$500,000	\$500,000	\$500,000
	Worker's Compensation	County Attorney	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000
	Affirmative Litigation	County Attorney	\$250,000	\$250,000	\$250,000	\$250,000
Parks, Public Works and Partnerships	DPW Chargebacks	Public Works	\$1,000,904	\$1,210,500	\$1,252,868	\$1,296,718
Budget and Finance	Fee Initiative	Various	\$3,380,889	\$3,667,000	\$3,667,000	\$3,667,000
	E-Government (Purchasing)	Purchasing	\$3,500	\$10,000	\$10,000	\$10,000
	Cash and Receivable Management	Treasurer	\$50,000	\$500,000	\$500,000	\$500,000
	OTPS Freeze	OMB	\$419,247	\$419,247	\$419,247	\$419,247
Total			\$15,834,704	\$17,235,311	\$17,287,179	\$17,340,929

PUBLIC SAFETY
INITIATIVES

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

General Information

as of September 30, 2005

Initiative Name **340B Pharmacy Program**

Source **September 2004 Budget**

Primary Department **Correctional Center**

Principal Initiative Owner **Thomas Tilley**

Secondary Departments
1) Office of Management & Budget
2) NUMC - Gary Bie, Rich Perotti
3)
4)
5)

Secondary Department Owners
1) Art Gianelli
2) Jeff Thrope
3)
4)
5)

Vertical Owner **Tim Driscoll**

OMB Facilitator **Paul Broderick**

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$500,000	\$500,000	\$500,000	\$500,000
Revised Savings	\$84,600	\$515,000	\$530,500	\$546,400
Variance	(\$415,400)	\$15,000	\$30,500	\$46,400

(As of Adopted 2005 Budget / 2005-2008 MYP)
(As of 2005 Q3 report)

Initiative Description

The Nassau University Medical Center (NUMC) is currently participating in a Federal program which is designed to provide its clients financial relief from the high costs of perscription pharmaceuticals. The 340B program provides a discounted cost for pharmaceuticals administered to low income individuals when patients are treated by NUMC - the individuals covered under this program are not entitled to Medicare or Medicaid benefits. In addition to NUMC providing services to the County's citizens it also provides for the medical care for inmates housed in the Nassau County Correctional Center. This initiative expands the scope of the program to include the pharmaceuticals administered to inmates of the Correctional Center. The Correctional Center will realize immediate relief once NUMC has received the proper authorizations enabling them to extend the scope of this program to include the County's inmates.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

Initiative Name

340B Pharmacy Program

Project Tasks



Task Achieved
Task Not Achieved

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
5. Identify Secondary Owners														
6. Develop Project Plan														
7. Establish Critical Milestones														
8. Define Performance Measures														
9. Define Fiscal Impact Methodology														
10. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Pre-Implementation														
Establish date for implementation 1/05														
Revised date of implementation 12/05														
Revised date of implementation 9/05														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Implementation														
Measure actual savings														

Performance Indicator Targets

Assumed Savings

Revenue Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Estimated Monthly savings on pharmaceuticals											42,600	42,000
Total Impact	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,600	42,000
Cumulative 2005 Savings	84,600											

Performance Measures

Revenue Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Actual monthly savings on pharmaceuticals	\$0	\$0	\$0									
Total Impact	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cumulative 2005 Savings	-											

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

General Information

		as of September 30, 2005	
Initiative Name	Ambulance Billing Reform	Source	September 04 Budget
Primary Department	Police Department	Principal Initiative Owner	Barbara Green
Secondary Departments	1) 2) 3) 4) 5)	Secondary Department Owners	1) 2) 3) 4) 5)
Vertical Owner	Tim Driscoll	OMB Facilitator	Sudha Malhotra

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$470,000	\$484,000	\$498,500	\$513,000
Revised Savings	\$675,000	\$700,000	\$700,000	\$700,000
Variance	\$205,000	\$216,000	\$201,500	\$187,000

(As of Adopted 2005 Budget / 2005-2008 MYP)
(As of 2005 Q3 Report)

Initiative Description

This initiative is supported by the Emergency Ambulance Bureau which is a command within the Nassau County Police Department. Police Department ambulances are manned by civilian Ambulance Medical Technicians, AMT's, who are certified by New York State to perform Advanced Life Support. The Police Department, utilizing a private company, bills patients for providing transportation and advanced life support services, if the situation requires. Individuals may forward their Medicare / Medicaid information to the billing agency or forward their invoice to their third-party health care provider for remittance back to the Nassau County Police Department - all revenue from this initiative is deposited into the Police Headquarters Fund. The cost for providing this service was adjusted with a 3.3% cost of living (COLA) increase effective on February 1, 2005. Additional ambulance posts & shifts have been added which will enhance revenue.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

Project Tasks

■ Task Achieved
■ Task Not Achieved

Initiative Name Ambulance Billing Reform

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
7. Develop Project Plan														
8. Establish Critical Milestones														
9. Define Performance Measures														
10. Define Fiscal Impact Methodology														
11. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Pre-Implementation														
Verify Effective Date of COLA increase														
Hold Monthly Monitoring Meeting														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Implementation														
Hold Monthly Monitoring Meeting														
Revenue First Generated														

Performance Indicator Targets

Initiative Revenue

Revenue Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Net Increase Associate w/Billable Runs	\$0	\$54,974	\$60,386	\$59,156	\$60,026	\$63,150	\$66,596	\$67,391	\$64,211			
Total Impact	\$0	\$54,974	\$60,386	\$59,156	\$60,026	\$63,150	\$66,596	\$67,391	\$64,211	\$0	\$0	\$0
Cumulative 2005 Revenue	\$495,889											

Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
# of billable runs		2,905	3,190	3,125	3,171	3,336	3,518	3,560	3,392			

Cost per ALS I run	\$592.56
Per mile cost	\$6.47

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

General Information

		as of September 30, 2005	
Initiative Name	Emergency Lighting Tests	Source	Adopted 2005 Budget
Primary Department	Fire Commission	Principal Initiative Owner	Thomas Tilley
Secondary Departments	1) 2) 3) 4) 5)	Secondary Department Owners	1) 2) 3) 4) 5)
Vertical Owner	Tim Driscoll	OMB Facilitator	Sudha Malhotra

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$277,472	\$277,472	\$277,472	\$277,472
Revised Savings	\$328,000	\$321,000	\$315,000	\$309,000
Variance	\$50,528	\$43,528	\$37,528	\$31,528

(As of Adopted 2005 Budget / 2005-2008 MYP)
(As of 2005 Q3 report)

Initiative Description

The Fire Marshals office has identified over twenty one hundred locations throughout Nassau County which have emergency lighting systems installed - these systems are mandated per public safety laws and are located in businesses, schools, residential apartment and public buildings. To insure the safety of the public, per Nassau County public safety laws, the Fire Marshals office is mandated to perform annual inspections to insure the systems are operating properly. The Fire Marshal has estimated that there's an additional one thousand plus locations which are required to have emergency lighting systems; however, they're not currently registered in Fire Comm's data base. To insure that these additional locations are in compliance with the County's Public Safety laws the County Executive has authorized Fire Comm to utilize overtime resources to identify and catalog these locations and to perform the mandated test. This initiative assumes that on an average 4 Emergency Lighting Tests (ELT's) can be performed in a 4 hour block of time performed by a 2 person team. ** Tests performed on public buildings do not generate revenue.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

Initiative Name

Emergency Lighting Tests

Project Tasks



Task Achieved
Task Not Achieved

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
5. Develop Project Plan														
6. Establish Critical Milestones														
7. Define Performance Measures														
8. Define Fiscal Impact Methodology														
9. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Pre-Implementation														
1. Hold Monthly Monitoring Meeting														
2. Identify Inspection Sites														
3. Fiscal Measurement Methodology Established														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Implementation														
Hold Monthly Monitoring Meeting														
Schedule Testing														
Assign Personnel														
Estimate Overime Hours designated														
Estimate Overime Hours Expense														
Estimate # of Lighting tests performed														
Estimate Revenue Collected														

Performance Indicator Targets

Initiative Revenue (gross)

Revenue Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Testing Fees	\$46,550	\$28,350	\$33,500	\$46,200	\$31,050	\$43,050	\$38,129	\$40,172	\$41,874			
Total Impact	\$46,550	\$28,350	\$33,500	\$46,200	\$31,050	\$43,050	\$38,129	\$40,172	\$41,874	\$0	\$0	\$0
Cumulative 2005 Savings	\$348,875											

Over - Time Expense Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Testing Fees	\$12,693	\$7,921	\$11,816	\$9,326	\$8,518	\$10,473	\$10,125	\$10,667	\$11,119			
Total Impact	\$12,693	\$7,921	\$11,816	\$9,326	\$8,518	\$10,473	\$10,125	\$10,667	\$11,119	\$0	\$0	\$0
Cumulative 2005 Savings	\$92,658											

137.88

Initiative Revenue (net)

Revenue Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Revenue Generation	\$33,857	\$20,429	\$21,684	\$36,874	\$22,532	\$32,577	\$28,004	\$29,505	\$30,755	\$0	\$0	\$0
Total Impact	\$33,857	\$20,429	\$21,684	\$36,874	\$22,532	\$32,577	\$28,004	\$29,505	\$30,755	\$0	\$0	\$0
Cumulative 2005 Savings	\$256,217											

Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Number of Billable Tests Performed	133	81	96	139	107	116						
Cumulative 2005 Testss	672											

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

General Information

		as of September 30, 2005	
Initiative Name	Consumer Affairs Revenue Initiatives	Source	Adopted 2005 Budget
Primary Department	Consumer Affairs	Principal Initiative Owner	Roger Bogsted
Secondary Departments	1) 2) 3) 4) 5)	Secondary Department Owners	1) Ratna Bhalla 2) 3) 4) 5)
Vertical Owner	Tim Driscoll	OMB Facilitator	Sudha Malhotra

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$1,022,100	\$1,022,100	\$1,022,100	\$1,022,100
Revised Savings	\$1,022,000	\$1,022,000	\$1,022,000	\$1,022,000
Variance	(\$100)	(\$100)	(\$100)	(\$100)

(As of Adopted 2005 Budget / 2005-2008 MYP)
(As of 2005 Q3 Report)

Initiative Description

The Office of Consumer Affairs (OCA) has ongoing and is pursuing new initiatives in 2005 to further protect the rights of consumers. A new initiative would require all for-hire vehicles (taxis, limousines and livery) operating within Nassau County to be annually registered. Revenues are derived from the registration of these vehicles and through the fines levied against those who are in violation of Nassau County's Taxi and Limousine rules and regulations. Registration of these vehicles will ensure that businesses are held accountable for their actions which results in the protection of a consumers rights. Another initiative would be to register all automated cash machines (ATM's) operating within Nassau County. Other new initiatives involve investigating the quality and content of gasoline and the wholesalers and retailers which sell sub-optimal quality product.

There are new initiatives within the Office of Consumer Affairs (OCA) One of CA's initiatives would require all for-hire (taxis, limousines and livery) vehicles operating within Nassau County to be registered annually. As envisioned the Taxi and Limousine Commission will be staffed with 5 employees directly responsible for enforcing the local laws regulating for-hire vehicles; 1 - Chief of Patrol (Assistant Commissioner), 1 sergeant and 3 - Enforcements Officers. The support staff will consist of two employees; one clerical staff member responsible for registering for-hire vehicles and one investigator will research complaints. Registration of these vehicles will ensure that businesses are held accountable resulting in the protection of consumer rights. Revenues are derived from the registration of for-hire vehicles and through the fines levied against those who are in violation of Nassau County's Taxi & Limousine rules and regulations.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

Project Tasks

Initiative Name

Consumer Affairs Revenue Initiatives

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
7. Develop Project Plan														
8. Establish Critical Milestones														
9. Define Performance Measures														
10. Define Fiscal Impact Methodology														
11. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Pre-Implementation														
In-House Staff Informed of New Responsibilities														
Identify Additional Resources Needed														
PRF Approval to Hire 5 TLC Staff														
Civil Service approval on new TLC titles														
State approval of Peace Officer status for Enforcement Officers														
Identify the Universe of For-Hire Vehicles in Nassau														
Establish Fee Structure to Register For Hire														
Rules and Regulations approved by Board of Commissioners 1/21/05														
Receive State Approval to Register ATM's														
Establish Fee Structure to Register ATM's														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Implementation														
Hold Monthly Monitoring Meeting														
For Hire Vehicle Registered														
Violations Investigated / Fines Levied														
ATM's Registered														
Fines for Violations of ATM Law Levied														

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



**HEALTH & HUMAN SERVICES
INITIATIVES**

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

General Information

as of September 30, 2005

Initiative Name	Medicaid Utilization	Source	Adopted 2005 Budget
Primary Department	Social Services	Principal Initiative Owner	Peter Clement, Ph.D.
Secondary Departments	1) Mental Health 2) Health	Secondary Department Owners	Bob Mintz Edie Schaefer
Vertical Owner	Mary Curtis, Ph.D.	OMB Facilitator	Owen Sinclair

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
Revised Savings	\$5,180,000	\$5,180,000	\$5,180,000	\$5,180,000
Variance	\$180,000	\$180,000	\$180,000	\$180,000

(As of Adopted 2005 Budget / 2005-2008 MYP)
(As of 2005 Q3 Report)

Initiative Description

Through the creation of a state-of-the-art data warehouse of Medicaid claim records, the County expects to significantly improve management of associated Medicaid costs. Areas to be closely analyzed and evaluated are: fraud/abuse identification, investigation and recovery; disproportionate share Medicaid optimization; indigent care medical cost conversions; provider billing; Medicare Part A and B maximization; 3rd party billing and recovery; Title XVI (SSI) eligibility; and payment computation and share accuracy.

Components of Initiative:

- 1) DSS Cost avoidance: 3rd party billing and recovery was originally a task DSS intended to take on itself, however the State insisted that it is their function, so they have had their vendors handle it. The impact is expected to be a reduction in claims that become Medicaid claims. This is County Share, and is reflected in reduced Medicaid expenses in the DSS Medicaid (XX) budget line. A savings of approximately \$1 million has been realized during the first quarter of 2005. It was estimated that this arm of the initiative would save \$2.5 million in 2005 but it is on pace to save \$4.5 million as of the end of the first quarter, showing significant increases over the 2004 savings.
- 2) Fraud: This goal of this component is to detect and root out Fraud. This effort is within DSS, and was first directed at Medical Transportation. It found approximately \$40,000 in savings, and the next area targeted for Fraud investigation is Personal Care Aide billing. The department seeks to insure that payment is not made for BOTH home care and nursing home/hospital care at the same time. This effort avoids Medicaid cost. A savings of approximately \$700,000 is projected for this component.
- 3) Revenue Maximization: The intent of this component was to determine if the annual Indigent Care payment from Social Services to the Nassau Health Care Corporation could be reduced when HCRA (Health Care Reform Act) was passed. However, HCRA was just passed with no reduction, so this potential savings will not occur. The Nassau Health Care Corporation receives an annual \$26 Indigent Care payment (IC), of which County Social Services must pay 50%, or \$13 million. This is due partly to the use of the 1998 HCRA Bad Debt & Charity report. The department intended to lobby to use more recent data as the basis for this payment and to try to have more of these expenses paid through Medicaid rather than Indigent Care. Any reduction of the IC payment would have had a savings of 25% of the amount reduced, as Nassau pays 50% of the IC payment, but only 25% of Medicaid. The hospital will continue to receive the same amount. 2 Welfare Examiners were moved to the hospital in 2004 to assist in reporting people as Medicaid rather than Indigent Care.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

Initiative Name **Medicaid Utilization**

Project Tasks

Task Achieved
Task Not Achieved

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														
1. Measure EI and Pre-K Savings														
2. Plan for ICA/HCRA Savings														
3. Follow State's Third Party System														
4. Develop Analytic/Fraud System														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Pre-Implementation														
1a. Meet with OMB to measure EI and Pre K														
1b. Set up meeting with OMB to obtain tracking figures														
2a. Meet with Lobbyist for HCRA changes														
2b. Schedule meeting with Nassau County Lobbyist														
3. Develop Tracking of State's Third Party														
4. Meet with Stony Brook for Analysts enrollment/payment reports to the contractor that does the billing to identify who is in the program.														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Implementation														
1. Hold monthly meeting for EI & Pre-K														
Attending meeting on combining EI & Pre-K in Health Department														
2a. Prepare material for June 05 HCRA														
2b. Analyze current HCRA legislation														
2c. Prepare recommendations for HCRA														
3a. Hold monthly meeting for Third Party														
3b. Analyze State enhancements to 3rd party system														
3c. Follow up on new State reports on third Party														
4. Set up database/project training														
5. Waiting for Stony Brook Analysts														
Explore alternatives to Stony Brook Analysts														

Performance Indicator Targets

Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
1. EI & Pre-K												
2. HCRA changed ICA reduced												
3. Third Party	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
4. Fraud/Abuse												680,000
Total Impact	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	1,055,000
Cumulative 2005 Savings	5,180,000											

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

General Information

as of September 30, 2005

Initiative Name	HHS OTPS Cost Containment	Source	Fiscal 2005 Adopted Budget
Primary Department	Health & Human Services	Principal Initiative Owner	Mary Curtis
Secondary Departments	1) Drug & Alcohol 2) Senior Citizen Affairs 3) Youth Board	Secondary Department Owners	1) John Imhof 2) Sharon Mullon 3) George Siberon
Vertical Owner	Mary Curtis	OMB Facilitator	Owen Sinclair

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$396,100	\$396,100	\$396,100	\$396,100
Revised Savings	\$690,564	\$690,564	\$690,564	\$690,564
Variance	(\$294,464)	(\$294,464)	(\$294,464)	(\$294,464)

(As of 2005 Q3 Report)

Initiative Description

The total savings for this initiative is derived from 3 HHS departments:

Youth Board's 2004 DE Budget was 7,110,230, OMB increased all department's by 2.5%, or \$177,756 for Youth Board. They were then assigned an initiative reduction of \$500,000 plus \$50,000 SGI. This results in a net reduction \$372,244, leaving them with a target of 6,737,986. Their budget request was 6,866,394, which was higher than the target OMB set but was a reduction of \$243,837 from the 2004 budgeted level.

Senior Citizens' 2004 DE Budget was 10,677,917, OMB increased all department's by 2.5%, or \$266,948 for Seniors. They were then assigned an initiative reduction of \$500,000 plus \$60,000 SGI. This results in a net reduction \$293,052, leaving them with a target of \$10,384,865. Their budget request was 10,525,154, which was higher than the target OMB set but was a reduction of \$152,763 from the 2004 budgeted level.

Drug & Alcohol's 2004 DE Budget was 6,510,591, OMB increased all department's by 2.5%, or \$162,765 for Drug & Alcohol. They were then assigned an initiative reduction of \$500,000. This results in a net reduction \$337,235, leaving them with a target of \$6,173,356. Their budget request was 6,216,126, which was higher than the target OMB set but was a reduction of \$294,464 from the 2004 budgeted level.

Total Savings = \$152,263 + \$243,837 + \$294,464= \$690,564.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

Project Tasks

Task Achieved
 Task Not Achieved

Initiative Name HHS OTPS Cost Containment

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														

Task														
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Pre-Implementation														

Task														
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Implementation														
Determine Q1 2004 projections	3/04													
Use projections as basis for 2005 increases/constraints	4/04													
Assign reductions to departments based on ability to absorb and existing initiatives.	4/04													
Departments calculate 05 needs and fit within constraints	7/04													
Departments return 05 submissions to OMB	8/04													
Determine savings from 04 DE levels	8/04													

SMART GOVERNMENT INITIATIVE PROJECT PLAN

Performance Indicator Targets

Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Drug & Alcohol	\$24,539	\$24,539	\$24,539	\$24,539	\$24,539	\$24,539	\$24,539	\$24,539	\$24,539	\$24,539	\$24,539	\$24,539
Senior Citizens	\$20,320	\$20,320	\$20,320	\$20,320	\$20,320	\$20,320	\$20,320	\$20,320	\$20,320	\$20,320	\$20,320	\$20,320
Youth Board	\$12,689	\$12,689	\$12,689	\$12,689	\$12,689	\$12,689	\$12,689	\$12,689	\$12,689	\$12,689	\$12,689	\$12,689
Total Impact	\$57,547	\$57,547	\$57,547	\$57,547	\$57,547	\$57,547	\$57,547	\$57,547	\$57,547	\$57,547	\$57,547	\$57,547

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



**PARKS, PUBLIC WORKS
AND PARTNERSHIPS
INITIATIVES**

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

General Information

as of September 30, 2005

Initiative Name	Capital Chargebacks	Source	April 02 MYP
Primary Department	Public Works	Principal Initiative Owner	Peter Gerbasi
Secondary Departments	OMB Comptroller	Secondary Department Owners	Barry Paul Randy Ghisone
Vertical Owner	Mike Klein	OMB Facilitator	Barry Paul

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$704,150	\$704,150	\$704,150	\$704,150
Revised Savings	\$1,000,904	\$1,210,500	\$1,252,868	\$1,296,718
Variance	\$296,754	\$506,350	\$548,718	\$592,568

(As of Adopted 2005 Budget / 2005-2008 MYP)

(As of 2005 Q3 Report)

Initiative Description

The Department of Public Works manages and participates in the capital planning and project implementation process involving County owned roads, buildings, etc. By their nature, most capital projects create an asset of value with a useful life beyond one year. As such, departmental costs related to this process are re-allocated and charged back to the various funding sources in order to match the useful lives of the assets with the costs (debt) on an ongoing, long-term basis. The Department typically incurs between \$3 and \$4 million for this purpose on an annual basis. This initiative will revise the calculations for charging back departmental costs to capital projects to properly account for departmental administrative costs and fringe benefit costs. The process revision will result in increased costs assigned to capital projects.

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SMART GOVERNMENT INITIATIVE PROJECT PLAN

Project Tasks

Task Achieved
 Task Not Achieved

Initiative Name

Capital Chargebacks

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
5. Identify Secondary Departments														
6. Identify Secondary Owners														
7. Develop Project Plan														
8. Establish Critical Milestones														
9. Define Performance Measures														
10. Define Fiscal Impact Methodology														
11. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Pre-Implementation														
Hold Monthly Monitoring Meeting														
Owners Estimate 2005 Allocations														
Maximus Conducts Analysis				2/28										
DPW & OMB Review and Approval of Indirect Rates					3/15									

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Implementation														
Hold Quarterly Monitoring Meeting														
Advise Proj Mgmt Team/Depts of New Cost						4-15								
Implement Indirect Cost Chargeback													11-15	

Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
DPW BI Revenue Increase												1,000,904
due to inclusion of administrative costs												
Total Impact	-	-	-	-	-	-	-	-	-	-	-	1,000,904
Cumulative 2005 Savings	1,000,904											

Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SHARED SERVICES

INITIATIVES

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

General Information

as of September 30, 2005

Initiative Name	Affirmative Litigation	Source	April 02 MYP
Primary Department	County Attorney	Principal Initiative Owner	Peter Clines
Secondary Departments	1) 2) 3) 4) 5)	Secondary Department Owners	1) 2) 3) 4) 5)
Vertical Owner	Tony Cancellieri	OMB Facilitator	Barry Paul

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$250,000	\$250,000	\$250,000	\$250,000
Revised Savings	\$250,000	\$250,000	\$250,000	\$250,000
Variance	\$0	\$0	\$0	\$0

(As of Adopted 2005 Budget / 2005-2008 MYP)
(As of 2005 Q3 Report)

Initiative Description

Affirmative Litigation refers to the County Attorneys Office representing the County in its capacity as a plaintiff on a wide range of issues, including breach-of-contract disputes; hazardous products claims; frauds that affect County special funds; civil rights claims; and challenges to State and Federal regulations and practices that are against the County's interests. The current update of the status of the Affirmative Litigation Bureau, including potential actions and recoveries for the next two years follows.

In conjunction with outside counsel, we have already commenced an action in federal court against approximately 50 pharmaceutical companies to recover overcharges to the County's Medicaid program. Subject to the vagaries of the litigation process, we anticipate a recovery through judgment or settlement of over one million dollars. We will also be working, in conjunction with DSS, on the issue of Medicaid spousal refusal, and anticipate recoveries of approximately \$25,000 from Court cases. We also anticipate filing litigation against LIPA based on its unauthorized use of County property and its failure to bear the cost of relocating LIPA equipment which interferes with road improvement projects undertaken by the County.

Assuming the County prevails, the case will result in saved future expenses for DPW and an estimated recovery of \$50,000. The County is also seeking to bring action against the Long Conventions and Visitors Bureau for misappropriation of funds. Other areas of exploration for possible recovery-producing litigation include collections from delinquent debtors and recoveries from: concessionaires for non-payment of fees; and from contractors for non-performance or substandard performance of contracts with the County and its agencies.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

Project Tasks



Task Achieved
Task Not Achieved

Initiative Name

Affirmative Litigation

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
5. Identify Secondary Departments														
6. Identify Secondary Owners														
7. Develop Project Plan														
8. Establish Critical Milestones														
9. Define Performance Measures														
10. Define Fiscal Impact Methodology														
11. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Pre-Implementation														
Hold Monthly Monitoring Meeting														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Implementation														
Hold Monthly Monitoring Meeting														
Unit Established														
Data Collection														
Prioritize cases														
Review Case Status														

SMART GOVERNMENT INITIATIVE PROJECT PLAN

Performance Indicator Targets

Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Revenue Recovery/Awards										250,000		
Total Impact	-	-	-	-	-	-	-	-	-	250,000	-	-
Cumulative 2005 Savings	250,000											

Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Cases Pending	6		7			8			11			
Cases Closed			1			1			2			
Dollar Awards						\$60,000			\$4,882			

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SMART GOVERNMENT INITIATIVE PROJECT PLAN

General Information

as of September 30, 2005

Initiative Name	Audit Recoveries	Source	April 02 MYP
Primary Department	OMB/Purchasing/DPW	Principal Initiative Owner	Barry Paul/Frank Ryan
Secondary Departments	DPW County Attorney 3) 4) 5)	Secondary Department Owners	Paul Egerter Peter Clines 3) 4) 5)
Vertical Owner	Art Gianelli	OMB Facilitator	Barry Paul

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$500,000	\$500,000	\$500,000	\$500,000
Revised Savings	\$500,000	\$500,000	\$500,000	\$500,000
Variance	\$0	\$0	\$0	\$0

(As of Adopted 2005 Budget / 2005-2008 MYP)

(As of 2005 Q3 Report)

Initiative Description

With nearly \$400 million annually in contracts to outside vendors providing services for operating and capital purposes, the County faces a potential \$4 million loss with every 1% error in billings. By comparison, the average industry-wide audit finding rate is 2%. To address this the County will engage expense reduction services contractors (from a State contract list) on a contingency basis (no cost) to expand the focus and scope of the vendor audit function, targeting large and high-risk contracts and vendors. Utility consultant Troy Banks has been selected to audit all County energy utility accounts. While it was anticipated that audit activity would begin in August with initial results available within three months, the audit began in October. We anticipate some feedback by year end with more complete results available by the end of January.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

Project Tasks

Task Achieved
 Task Not Achieved

Initiative Name

Audit Recoveries

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
5. Identify Secondary Departments														
6. Identify Secondary Owners														
7. Develop Project Plan			1/30											
8. Establish Critical Milestones					3/15									
9. Define Performance Measures					3/15									
10. Define Fiscal Impact Methodology					3/25									
11. Project Plan Signed by Owners					3/25									

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Pre-Implementation														
Hold Monthly Monitoring Meeting														
Establish Joint OMB/Purchasing/Invest. Team				2/15										
Establish work plan allocations/resources					3/15									
Identify 2005 candidate contracts for audit						4/15								

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Implementation														
Hold Monthly Monitoring Meeting														
Management approval of work plan				2/28										
Identify Outside Contingency Audit Firms					3/15									
Select Audit Firms						4/30								
Implement audit work plan							5/15	6/30						
Begin Audit										8/1		10/7		
Savings First Generated											9/30			12/15
Target Savings Achieved														12/31-1/31

Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Recoveries											200,000	300,000
Total Impact	-	-	-	-	-	-	-	-	-	-	200,000	300,000
Cumulative 2005 Savings	500,000											

Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Contracts audited												
Contracts out of compliance												
Avg. recovery value												
% Contract value recovered												

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

General Information

as of September 30, 2005

Initiative Name	Workers Compensation	Source	April 02 MYP
Primary Department	County Attorney	Principal Initiative Owner	Lorna Goodman
Secondary Departments	1) 2) 3) 4) 5)	Secondary Department Owners	1) 2) 3) 4) 5)
Vertical Owner	Tony Cancellieri	OMB Facilitator	Barry Paul

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000
Revised Savings	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000
Variance	\$0	\$0	\$0	\$0

(As of Adopted 2005 Budget / 2005-2008 MYP)
(As of 2005 Q3 Report)

Initiative Description

Nassau County has historically self insured the workers compensation program. The management of the claims activity was handled by the County Attorneys Office utilizing a paper file system. A review of the process that was in place revealed a number of concerns the County felt needed to be addressed. The old process was a manual paper process that made it difficult for the County to produce accurate management reports on the number of active claims, the value of these claims, the expenses associated with each claim and the overall management of the program. The County Attorney's Office reviewed a number of options and made a recommendation to make use of a TPA to manage the new reported workers compensation claims beginning July 12, 2004. The company selected has significant experience in the management of workers compensation programs for other county governments in New York State. They also have a claims management system that can provide the County with accurate reports on the status of the County's workers compensation program. The initial plan was to have the TPA handle all new claims received on and after July 12, 2004.

A subsequent decision was made to allow the TPA to handle all claims activity. The TPA has completed the process of rolling over the Claims from dates prior to July 12, 2004. In addition to the hiring of the TPA the County has also taken a number of steps to further improve our ability to manage, control and reduce the claims activity. In the first quarter of 2005 we introduced a back to work program designed to monitor and track employees who are out on disability. With the introduction of the TPA, the Claims Management process has taken significant steps forward which will result in improvements in both loss and expense payments made by the County. The TPA is reviewing all bills submitted both from an expense standpoint and from a needs standpoint. They are contacting the medical providers to review the treatments being provided and the fees associated with those treatments. The pharmaceutical companies have been contacted regarding the charges for medication and other services with very positive results.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

Project Tasks



Initiative Name

Workers Compensation

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
5. Identify Secondary Departments														
6. Identify Secondary Owners														
7. Develop Project Plan														
8. Establish Critical Milestones														
9. Define Performance Measures														
10. Define Fiscal Impact Methodology														
11. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Pre-Implementation														
Hold Monthly Monitoring Meeting														
Back to Work Program Training														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Implementation														
Integrate with TPA Goals/Monthly Meetings														
Establish WC Board electronic download														
Establish status reporting														
Establish Claims Valuation post 7/12/04														
Establish Tail Claims valuation														
Back to Work Program Start														
Establish PPD (DPAYS) valuation														
Consider WC departmental/grant chargebacks														
Evaluate Sec 32 settlements & loss portfolio transfer														
Savings First Generated														
Target Savings Achieved														12/31

SMART GOVERNMENT INITIATIVE PROJECT PLAN

Performance Indicator Targets

Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Medical Expenses/Penalties			100,000	100,000	100,000	150,000	175,000	175,000	175,000	175,000		
Wage Replacement							25,000	25,000	25,000	25,000		
Grant Chargebacks												
Section 32 Settlements										1,000,000		
Total Impact	-	-	100,000	100,000	100,000	150,000	200,000	200,000	200,000	200,000	1,000,000	-
Cumulative 2005 Savings	\$2,250,000											

Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Medical Expense \$ Avoidance and Savings			\$98,069			\$283,423			\$529,833			
Back to Work Intervention									\$250,000			
# Claims Grant Supported												
Sec 32 Settlements Granted									\$40,000			
Lost Days Reduction												

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



BUDGET AND FINANCE
INITIATIVES

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

General Information

As of September 30, 2005

Initiative Name **Fee Increase**

Source **Adopted 2005 - 2008 MYP**

Primary Department **Various**

Principal Initiative Owner **See below**

Parks	Health
Treasurer	Medical Examiner
TPVA	Police
Fire Commissioner	Planning

Lea Perrakis	Edie Schaffer
John Macari	D. Markunas
Pat Reilly	Barbara Green
Carey Welt	J. Jones and P. Bourne

Vertical Owner **Mark Young**

OMB Facilitator **Martha Herrera Wong**

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$3,800,000	\$3,800,000	\$3,800,000	\$3,800,000
Revised Savings	\$3,380,889	\$3,667,000	\$3,667,000	\$3,667,000
Variance	(\$419,111)	(\$133,000)	(\$133,000)	(\$133,000)

(As of Adopted 2005 Budget / 2005-2008 MYP)

(As of 2005 Q3 Report)

Initiative Description

The fee structure for various County agencies has been revised in accordance with newly identified revenue opportunities reported in the Revenue Manual. Countywide, this initiative will provide \$3.8 million in fees included in the 2005 Adopted Budget. The \$1 million to be derived from Parks consist of higher golf, cabana and ice hockey fees. \$1.1 million TPVA consists of higher administrative fees. Treasurer's \$800,000 consists of higher advertising and recording lien fees. The remainder of approximately \$900,000 is made up of the incremental impact of higher fees in the following agencies: Fire Commissioner, Health, Medical Examiner, Planning and Police. The shortfall in this initiative is due to the lack of the e-gvt implementation of the web-base application for GIS and the lack of fines being assessed on illegal construction.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

Project Tasks

Task Achieved
Task is Not Achieved

Initiative Name

Fee Increase

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
5. Develop Project Plan														
6. Establish Critical Milestones														
7. Define Performance Measures														
8. Define Fiscal Impact Methodology														
9. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Pre-Implementation														
Hold Monthly Monitoring Meeting														
Identify and Approve Fees														
Owners Establish 2005 Allocations														
Owners Identify fees according to Service														
In-House Staff Informed of New Responsibilities														
Department updates New Fee Schedule														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Implementation														
Hold Monthly Monitoring Meeting														

Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Parks	13,856	(13,472)	(24,404)	142,098	37,375	232,553	(175,555)	106,377	(153,749)	6,838	6,838	57,500
Treasurer								97,047	40,805	100,000	400,000	
TPVA						900,000	133,333	133,333	133,334	125,000	125,000	125,000
Fire Commissioner	(28,654)	27,356	40,608	(10,128)	100,878	104,294	80,886	156,625	55,210	20,000	20,000	20,000
Health	16450	12302	20922	20924	21754	23908	20197	20558	20738	14300	12200	10200
Medical Examiner	\$3,086	\$1,336	\$2,173	\$1,067	\$1,242	\$774	1,887	1,887	1,887	1,887	1,887	1,887
Police	(5,151)	3,942	2,428	8,843	1,956	(12,733)	14,501	3,245	6,006	5,000	5,000	5,000
Planning	(60,720)	(264,490)	8,333	101,460	(46,545)	41,000	(6,388)	119,344	35,222	15,000	15,000	15,000
Total Impact	(61,133)	(233,026)	50,060	264,264	116,660	1,289,796	68,861	637,416	139,453	288,025	585,925	234,587
Cumulative 2005 Savings	3,380,889											

Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Being tracked for ea. Department												

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

General Information

as of September 30, 2005

Initiative Name **E-Government (Purchasing)**

Source **Adopted 2005-2008 MYP**

Primary Department **Purchasing**

Principal Initiative Owner **Frank Ryan**

Secondary Departments **Information Technology**

Secondary Department Owners **Malinda Stockwell**

Vertical Owner **Art Gianelli**

OMB Facilitator **Martha H. Wong and Jeff Siegel**

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$250,000	\$250,000	\$250,000	\$250,000
Revised Savings	\$3,500	\$10,000	\$10,000	\$10,000
Variance	(\$246,500)	(\$240,000)	(\$240,000)	(\$240,000)

(As of Adopted 2005 Budget / 2005-2008 MYP)

(As of 2005 Q3 Report)

Initiative Description

The financial benefit originally calculated for this initiative was based on the development of an E-Government solution that would allow an e-mail subscription service. The County would provide pre-notification to subscription members of upcoming bids to be posted on the County website before they are posted thus proactively notifying qualified, registered vendors of upcoming bid opportunities and raise additional revenue and reduce costs. In developing the E-Government solution, the IT committee believes that the solution will bring about efficiencies throughout the County, but will not derive the original savings due to its postponed implementation and the revised number of estimated subscriptions. This solution is scheduled to be rolled out in the latter part of 2005 and will offer free bid notification to all registered vendors with the caveat that beginning in early 2006, the County will charge a fee for this electronic notification. The fee has not been determined yet. The savings of \$3,500 represent cost avoidance for bids over \$10,000 which require Newsday advertising. Electronic Vendor Registration was presented to all department heads to encourage their vendors to register electronically and a mailing is scheduled to go out to all vendors in October.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

Project Tasks

Initiative Name

E-Government (Purchasing)

Task Achieved
Task Not Achieved

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
5. Identify Secondary Departments														
6. Identify Secondary Owners														
7. Develop Project Plan														
8. Establish Critical Milestones														
9. Define Performance Measures														
10. Define Fiscal Impact Methodology														
11. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Pre-Implementation														
Hold Monthly Monitoring Meeting														
Feasibility Study														
Inclusion in the Tier Upgrade														
Cleaning Vendor Database												10/30		
On-Line Bid Notification										8/15				

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Implementation														
Hold Monthly Monitoring Meeting														
Major Tier Upgrade Approval														

Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Avoided advertising fee for 1/2 yr								\$700	\$700	\$700	\$700	\$700
Total Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700	\$700	\$700	\$700	\$700
Cumulative 2005 Savings	\$3,500											

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

General Information

as of September 30, 2005

Initiative Name **Cash and Receivable Management**

Source **Adopted 2005-2008 MYP**

Primary Department **Treasurer**

Principal Initiative Owner **John Macari**

Secondary Departments **Police Dept.; Cons Affs.
County Attorney**

Secondary Department Owners **Barbara Green; R. Bhalla
R. Tepper/ K. Walsh**

Vertical Owner **Art Gianelli**

OMB Facilitator **Martha H. Wong**

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$75,000	\$500,000	\$500,000	\$500,000
Revised Savings	\$50,000	\$500,000	\$500,000	\$500,000
Variance	(\$25,000)	\$0	\$0	\$0

(As of Adopted 2005 Budget / 2005-2008 MYP)

(As of 2005 Q3 Report)

Initiative Description

The Treasurer will oversee the coordination of the collection of all receivables throughout the County. RFP's were prepared in order to evaluate and ultimately award contracts to various collection services. RFP's went out in January '04 and a committee, which included County Attorney and the Treasurer, selected NCO Financial Systems. NCO will be responsible for all phases of collections including litigation and judgment enforcement. The Treasurer will be monitoring the collection process. The implementation took longer than anticipated and therefore we are revising the savings in 2005.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

Initiative Name

Cash and Receivable Management

Task Achieved

Task Not Achieved

as of September 30, 2005

Project Tasks

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														
1. Kick-Off Meeting														
2. Vendor selection														
3. AT requests billing info from Police Dept														
4. Contract is approved by the Legislature														
5. Develop Project Plan														
6. Establish Critical Milestones														
7. Define Performance Measures														
8. Define Fiscal Impact Methodology														
9. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Pre-Implementation														
Hold Monthly Monitoring Meeting														
Meeting with Police, AT, TR and NCO														
Contract submitted for Leg Approval														
Encumber funds for contract														
Ambulance Billing Aging Review														
PD, TR and OMB to review reports														
Establish procedure to transmit bills to NCO														
Coordinate procedure with NCO														
Formalize Collection Policy														
Owners Establish 2005 Allocations														
TR Staff Informed of New Responsibilities														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Implementation														
Hold Monthly Monitoring Meeting														
Police transmits bills to NCO														
NCO reports Collections to TR														
Audit that procedures are working													11/15	

Performance Indicator Targets

Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Uncollected ambulance billing												50,000
Uncollected hotel/motel tax												
Total Impact	-	-	-	-	-	-	-	-	-	-	-	50,000
Cumulative 2005 Savings	50,000											

Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
# of delinquent bills collected												
# of delinquent hotel/motel bills collected												

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

General Information

as of September 30, 2005

Initiative Name	OTPS FREEZE	Source	Adopted 2005-2008
Primary Department	Office of Management and Budget	Principal Initiative Owner	Mark Young
Secondary Departments	All	Secondary Department Owners	N/A
Vertical Owner	Art Gianeli	OMB Facilitator	Martha H. Wong

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$419,247	\$419,247	\$419,247	\$419,247
Revised Savings	\$419,247	\$419,247	\$419,247	\$419,247
Variance	\$0	\$0	\$0	\$0

(As of 2005 Q3 Report)

Initiative Description

This initiative removes spending authority from the departments. The total savings for this initiative is derived from the institution of a county wide OTPS freeze. This measure began since 2003, where the Office of Management and Budget transferred 50% of all unencumbered funds out of most County departments into the Miscellaneous Budget. Fiscal 2004 already includes savings of \$4.4 million, this represents additional savings. Beginning in Fiscal 2004 and continuing for the remainder of the MYP, the Administration limits OTPS spending growth to 1.25% annually.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVE PROJECT PLAN

Project Tasks

Task Achieved
 Task Not Achieved

Initiative Name

OTPS FREEZE

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														
Task														
Pre-Implementation														
Task														
Implementation														

Performance Indicator Targets

Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005	2006	2007	2008
OTPS for all departments	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938			
Total Impact	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$0	\$0	\$0
Cumulative 2005 Savings	\$419,250														

Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005

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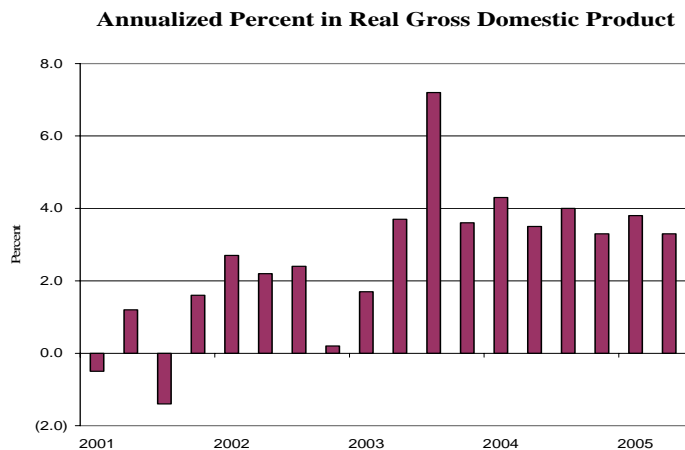
ECONOMIC ACTIVITY REPORT



SUMMARY OF RECENT ECONOMIC ACTIVITY

Gross Domestic Product

Real GDP increased by a moderate 3.3% annualized growth rate during the second quarter of 2005. The gain was a result of increased activity across all sectors of the economy. However, during the second quarter, growth decelerated from the 3.8% annualized growth rate during the previous three months. The slower growth was due primarily to a slowing of investment in private inventory investment and an increase in imports, which negatively impacts the GDP. The growth rate for real GDP has remained in a relatively narrow range for the last seven quarters.



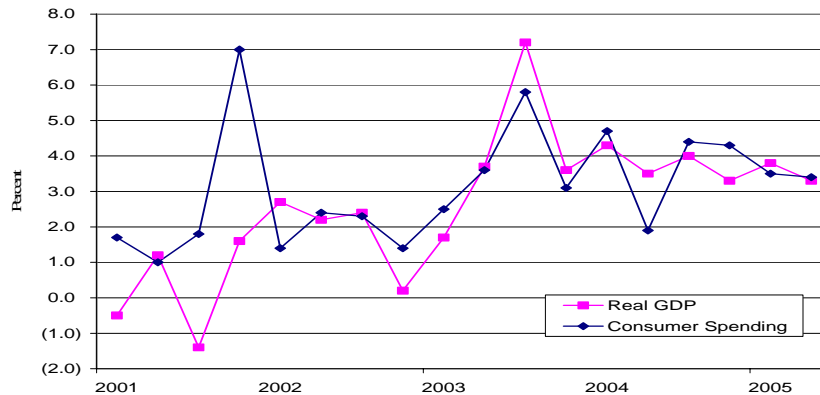
Consumption

Consumption is the largest component of the Gross Domestic Product, accounting for more than 2/3 of all activity within the county. Consumer spending tracks very closely with total activity. Real consumer spending has slowed during the last three quarters.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



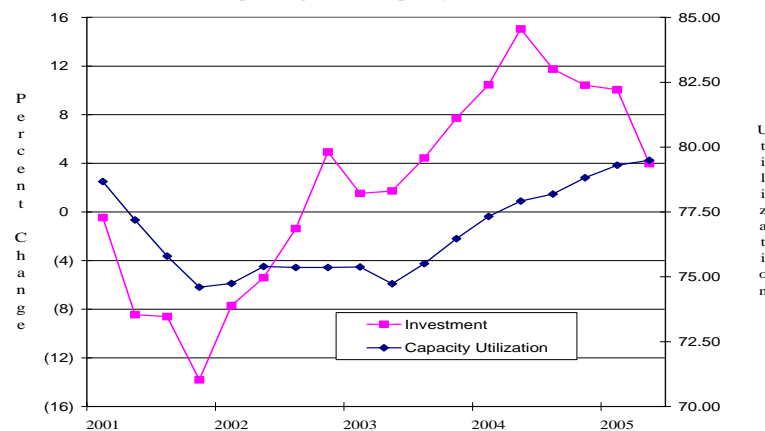
**Annualized Percent Change in Real Gross Domestic Product
Versus Consumer Spending**



Investment Activity

During the last several quarters investment spending has started to decelerate, possibly the result of higher interest rates. During the same time period, capacity utilization has increased, as firms appear to have chosen to produce output on unused capacity rather than to expand to additional facilities.

**Year Over Year Percent Change in Real Gross
Investment Spending Versus Capacity Utilization Rate**

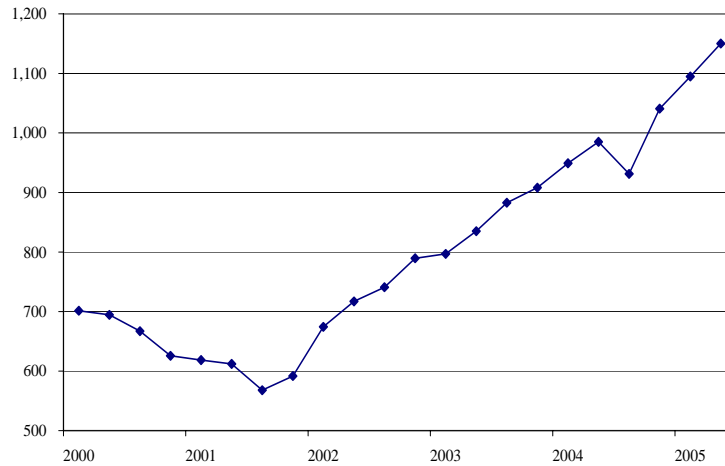


At the same time, profits have increased steadily over the last several years, on both an absolute basis and a year over year basis.

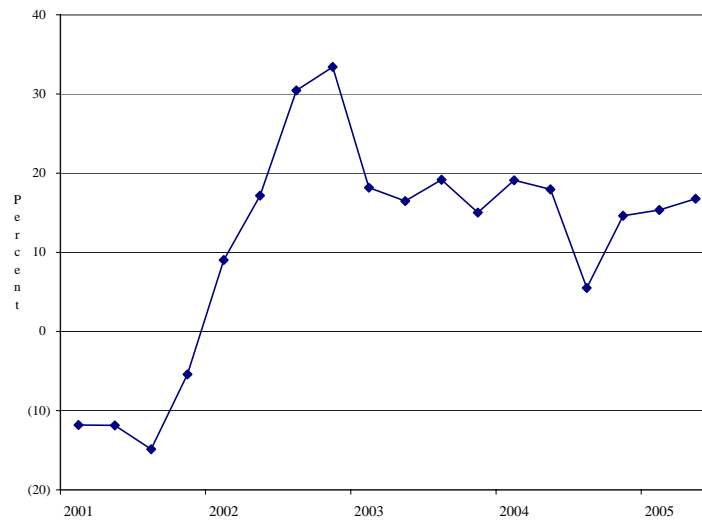
FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



**Total Pre-Tax Corporate Profits
(\$ Million)**



**Year Over Year Percentage Change
In Pre-Tax Corporate Profits**

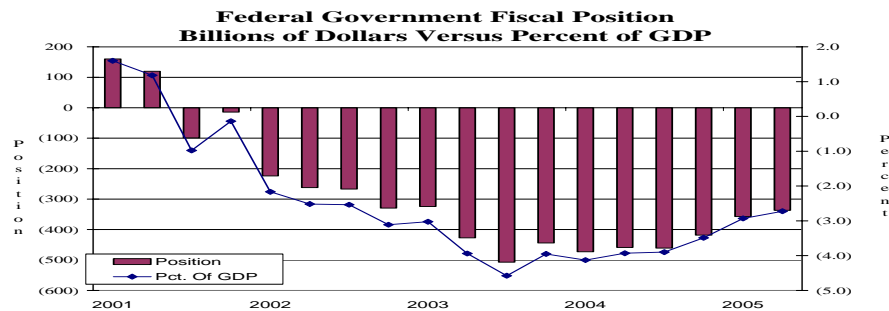


FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



Government Sector

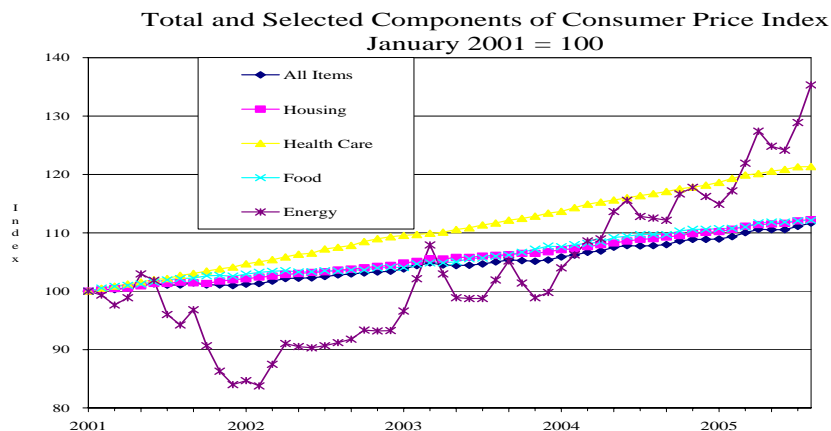
The federal government's budget deficit has declined in both absolute terms and as a percentage of nominal GDP since the middle of 2003. The federal deficit has decreased by more than \$135 on an annualized basis and is now just under 3% of the nominal GDP.



OTHER MEASURES OF ECONOMIC ACTIVITY

Consumer Prices

As a result of the sharp increases in fuel costs, energy price growth has accelerated since the spring of this year. The overall increase in prices has been tempered by small gains for food and housing prices. However, overall inflation has not increased significantly during the sharp gain for energy costs.

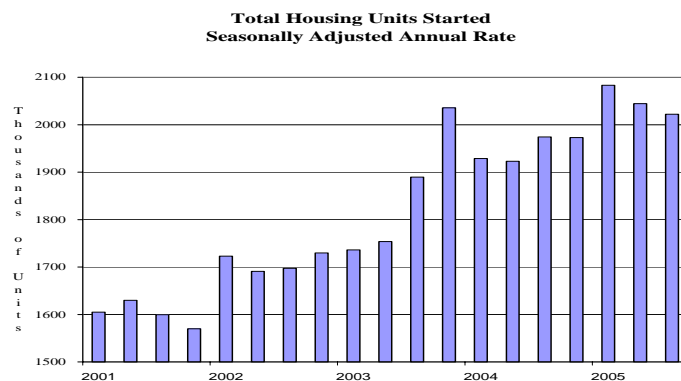


FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



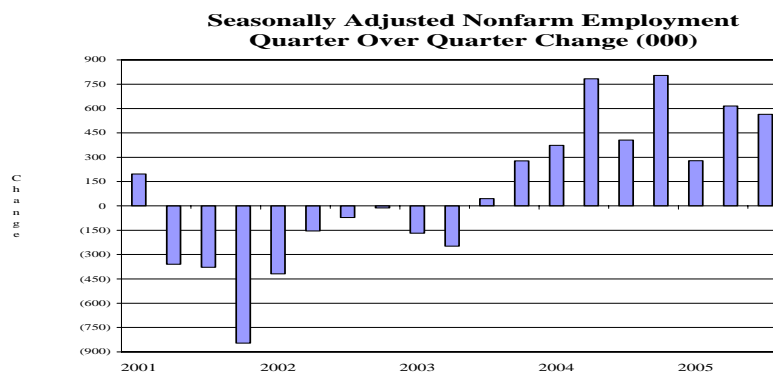
Housing

Seasonally adjusted starts continued to remain strong during the second quarter but leveled off during the spring. The deceleration of activity continued through the first two months of the third quarter. Higher interest rates likely have tempered some of the growth.



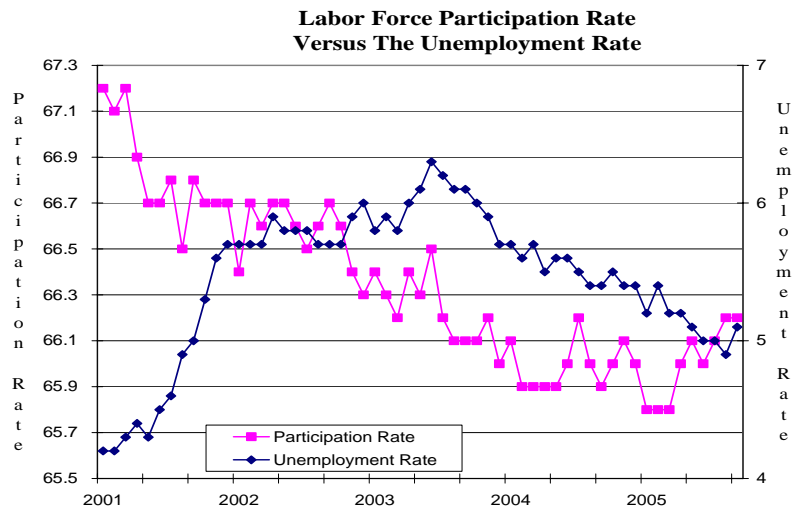
Labor Market Activity

Despite a decline in non-farm employment in September of 35,000, most likely due to the effects of hurricane Katrina, overall employment had marked growth in the third quarter. This expansion comes after a relatively weak first quarter of this year.

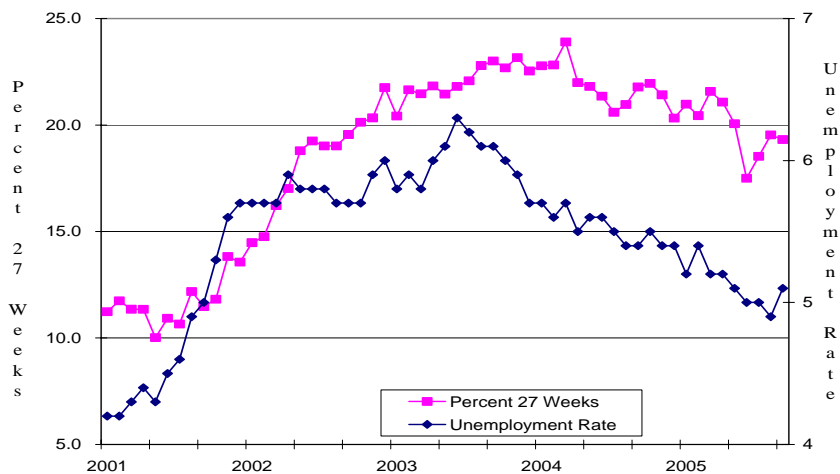


At the same the unemployment rate increased slightly from 4.9% to 5.1% in September. However, other key measures in the labor market, namely those labor force participation rate, and those out of work for at least 27 weeks did not vary all that much in September.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT

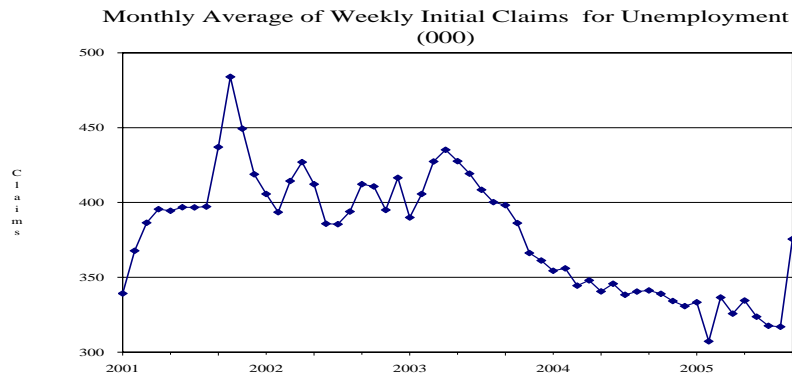


Percent of Unemployed 27 Weeks and Over Versus the Unemployment Rate



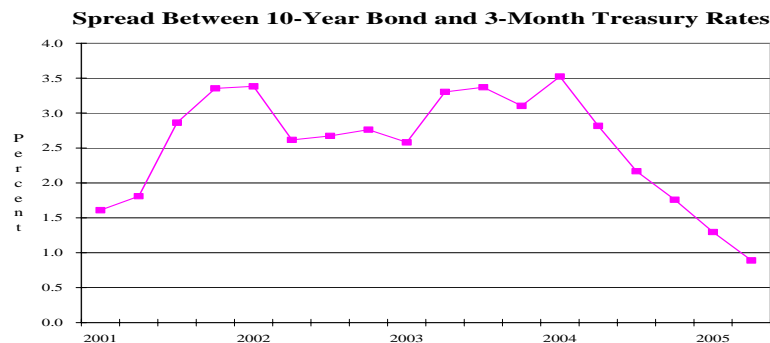
One measure that did reflect the impact of the recent hurricanes was the initial claims filed for unemployment insurance. It rose rapidly during the first two weeks of September following directly after the storms.

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Financial Markets

Despite the Federal Reserve's steady increase of the Federal Funds rate, interest rates, particularly long-term rates have remained steady during recent months. Thus as short term rates have increased long term rates have also increased but to a lesser extent. Thus the gap between short-term and long term rates has narrowed.

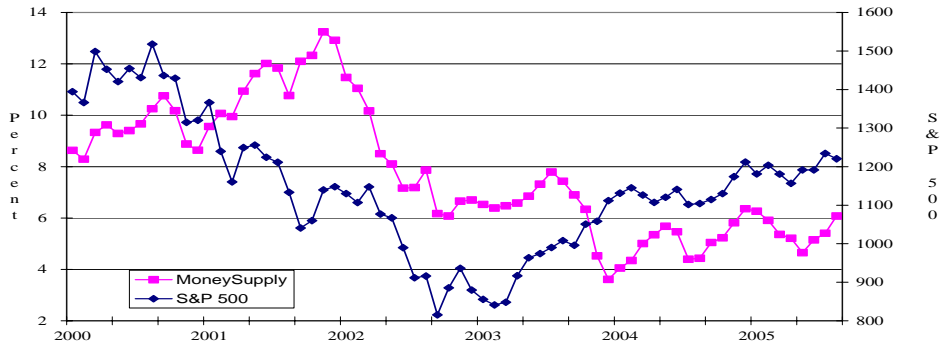


At the same time, the rate of growth of the money supply, as measured by M3, has accelerated during the last several months, perhaps to offset some fears of a weakening economy due to higher energy costs. This measure of money growth has often been correlated with the level of the Standard and Poor's 500 Stock Index. The S & P declined in September after three months of growth.

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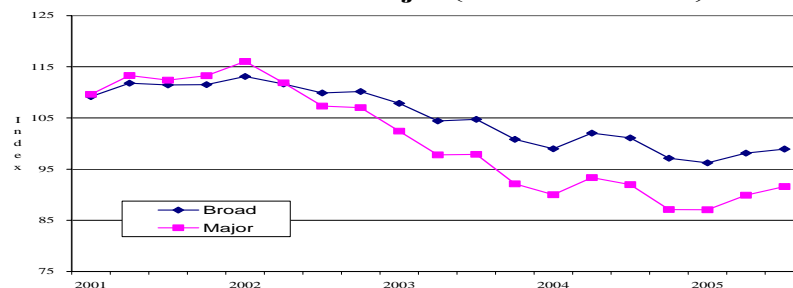
**12-Month Percent Change in the Money Supply (M3)
Versus S&P 500 Index**



International Markets

On the international front, the trade weighted value of the dollar has started to pick up strength during the second half of this year. This could be a result of both steady overall growth of the economy and a decrease in the federal budget deficit. Additionally, as interest rates have started to increase demand for dollars will increase, thus strengthening its value against other currencies.

**Real Federal Reserve Trade Weighted Dollar Index:
Broad Versus Major (March 1973=100)**



STATE AND LOCAL ECONOMIC ACTIVITY

Labor Markets

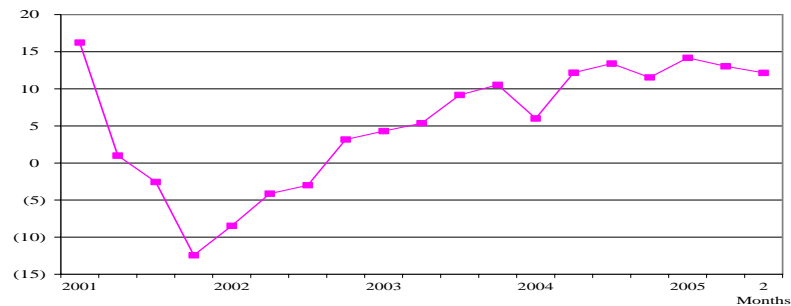
Year over year employment growth in the Nassau-Suffolk region decelerated in the second quarter of this year and the first two months of the third quarter, to its lowest rate of increase since the beginning of

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



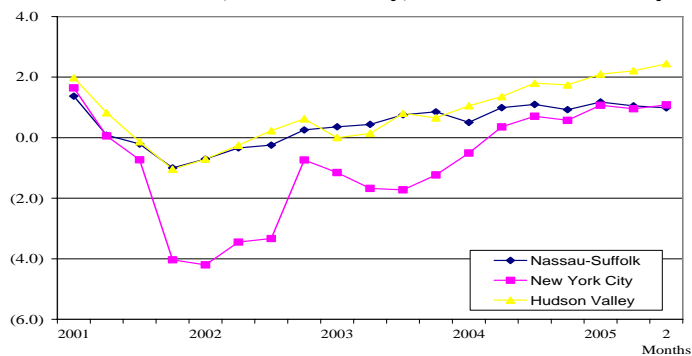
2004. However, it continues to remain within a reasonable range when compared to the previous quarters.

Nassau-Suffolk Year Over Year Change in Nonfarm Employment (000)



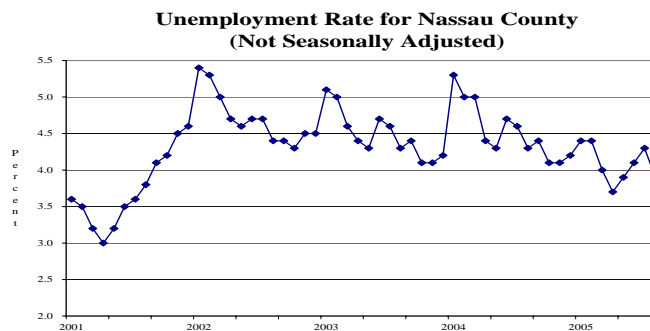
On a comparable basis, the Long Region has until recently, tracked favorably with the lower Hudson Valley in terms of year over year employment growth. However, for nearly the last two years, the lower Hudson Valley has accelerated in terms of its employment growth while Long Island's rate of growth has remained steady and has begun to track with the lower job increases shown by New York City.

Year Over Year Percent Change in Nonfarm Employment for Nassau-Suffolk, New York City, and the Hudson Valley

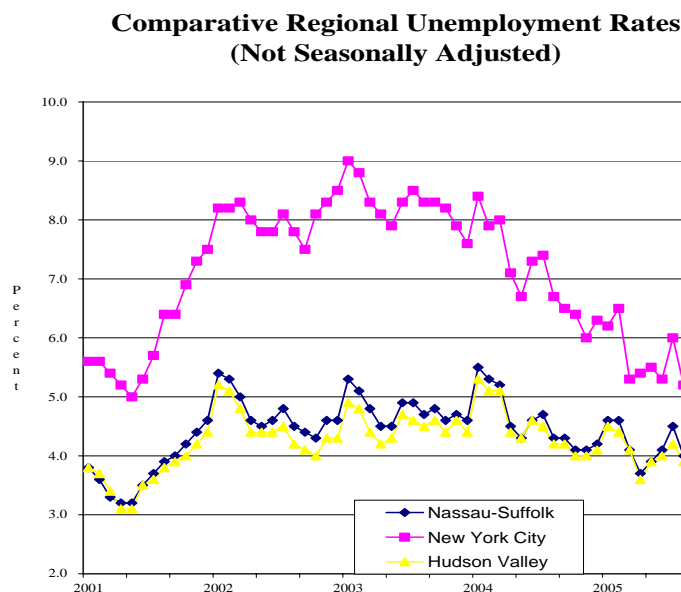


Unemployment for Nassau County has generally shown an overall downward trend during the last three years hovering around 4%, below the national average for the last year.

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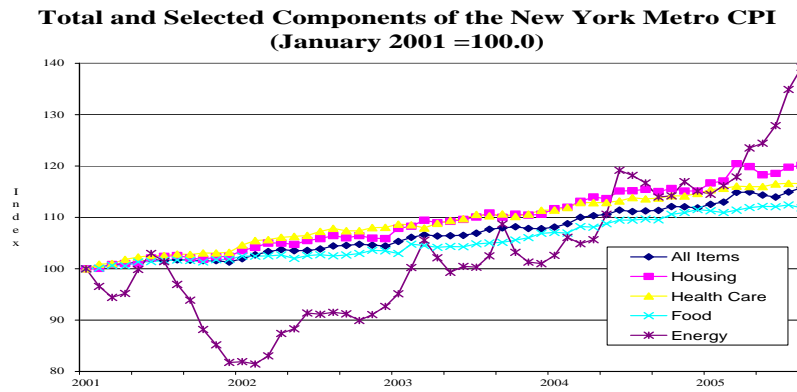
When compared to the downstate region, Nassau Suffolk tracks very consistently with the lower Hudson Valley and consistently below New York City.



Consumer Prices

Similar to national trends, energy prices have risen sharply in the last several months, continuing a pattern of increases that began more than three years ago. However, the sharp increase for energy prices has not been felt with the overall general price index as small increases for food in particular helped to offset the higher energy costs.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



OVERVIEW OF COUNTY SALES TAX REVENUE

At present, Nassau County has received \$666.78 million in sales tax revenue, with two remaining non-EFT distributions to be received for the third quarter. If the sum of the two distributions increases by 2.8%, the total gross sales tax revenue for the third quarter will be \$240.55 million. This would amount to a year-to-date increase of \$13.95 million and represents a 1.93% growth over 2004.

Table 1 presents scenarios for year-end revenue for FY 05. The lower limit is estimated at ≈\$949.3 million with an upper limit of ≈\$986.9 million. The administration conservatively projects year-end revenue should amount to ≈\$960.5 million or 2.2% growth.

Table 1. Budgeted and Projected Year-end Gross Sales Tax Revenue for FY 05 (\$ Millions)				
Budgeted Gross Sales Tax Revenue	FY 04 Actual Gross Revenue	Growth Scenarios From FY 04	Year-end Forecast For FY 05	Variance From Budget
\$964.7	\$939.9	1%	≈\$949.3	≈\$-15.4
\$964.7	\$939.9	2.2% (Rev. Budget)	≈\$960.5	≈\$-4.2
\$964.7	\$939.9	2.64% (Orig. Budget)	≈\$964.7	≈\$0.0
\$964.7	\$939.9	3%	≈\$968.1	≈\$3.4
\$964.7	\$939.9	4%	≈\$977.5	≈\$12.8
\$964.7	\$939.9	5%	≈\$986.9	≈\$22.2

GROSS SALES TAX REVENUE RECEIVED TO DATE

Table 2 summarizes the EFT and non-EFT distributions received by the County as of October 27. September 2005 is current projection.

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Table 2. Comparative Analysis of Year-to-Date Gross Sales Tax Revenue for Nassau

DATE	2004	2004 YTD Running Total	2005	2005 YTD Running Total	2005 YTD Change Per Check	2005 YTD % Change Per Check	2005 YTD Increase (Decrease)	2005 YTD % Increase (Decrease)
2/5 EFT	29,177,967	29,177,967	31,578,662	31,578,662	2,400,695	8.2%	2,400,695	8.2%
3/5 EFT	29,747,004	58,924,971	33,654,645	65,233,308	3,907,641	13.1%	6,308,336	10.7%
3/5	20,480,000	79,404,971	19,149,000	84,382,308	(1,331,000)	-6.5%	4,977,336	6.3%
3/12	10,271,553	89,676,525	10,024,207	94,406,514	(247,347)	-2.4%	4,729,989	5.3%
4/4 EFT	31,910,765	121,587,290	33,243,164	127,649,678	1,332,399	4.2%	6,062,388	5.0%
4/4	28,459,000	150,046,290	28,459,000	156,108,678	0	0.0%	6,062,388	4.0%
4/11	30,511,147	180,557,437	19,051,126	175,159,804	(11,460,021)	-37.6%	(5,397,633)	-3.0%
5/5 EFT	31,085,049	211,642,486	34,339,838	209,499,642	3,254,789	10.5%	(2,142,844)	-1.0%
5/5	26,297,000	237,939,486	25,875,000	235,374,642	(422,000)	-1.6%	(2,564,844)	-1.1%
5/12	13,892,879	251,832,365	11,556,904	246,931,546	(2,335,975)	-16.8%	(4,900,819)	-1.9%
6/4 EFT	32,290,402	284,122,767	34,846,282	281,777,828	2,555,880	7.9%	(2,344,939)	-0.8%
6/4	25,548,000	309,670,767	25,614,000	307,391,828	66,000	0.3%	(2,278,939)	-0.7%
6/12	13,647,090	323,317,857	13,489,299	320,881,126	(157,791)	-1.2%	(2,436,730)	-0.8%
6/27	34,000,000	357,317,857	34,000,000	354,881,126	0	0.0%	(2,436,730)	-0.7%
7/1 EFT	34,724,389	392,042,246	37,219,677	392,100,803	2,495,287	7.2%	58,557	0.0%
7/15	23,104,046	415,146,292	25,975,342	418,076,145	2,871,297	12.4%	2,929,854	0.7%
8/5 EFT	33,714,626	448,860,917	35,280,569	453,356,715	1,565,943	4.6%	4,495,797	1.0%
8/5	27,458,000	476,318,917	29,506,000	482,862,715	2,048,000	7.5%	6,543,797	1.4%
8/12	14,474,393	490,793,311	15,751,538	498,614,253	1,277,145	8.8%	7,820,942	1.6%
9/5 EFT	33,834,334	524,627,644	35,725,796	534,340,049	1,891,462	5.6%	9,712,405	1.9%
9/5	25,404,000	550,031,644	25,661,000	560,001,049	257,000	1.0%	9,969,405	1.8%
9/14	12,523,040	562,554,685	12,744,347	572,745,396	221,306	1.8%	10,190,711	1.8%
10/6 EFT	33,822,335	596,377,020	36,653,192	609,398,588	2,830,857	8.4%	13,021,568	2.2%
10/6	32,344,000	628,721,020	32,667,000	642,065,588	323,000	1.0%	13,344,568	2.1%
10/12	24,543,821	653,264,841	24,716,571	666,782,159	172,749	0.7%	13,517,318	2.1%
11/5 EFT	34,444,415	687,709,256	37,200,000	703,982,159	2,755,585	8.0%	16,272,902	2.4%
11/5	24,611,000	712,320,256	24,800,000	728,782,159	189,000	0.8%	16,461,902	2.3%
11/13	12,058,507	724,378,764	12,300,000	741,082,159	241,493	2.0%	16,703,395	2.3%

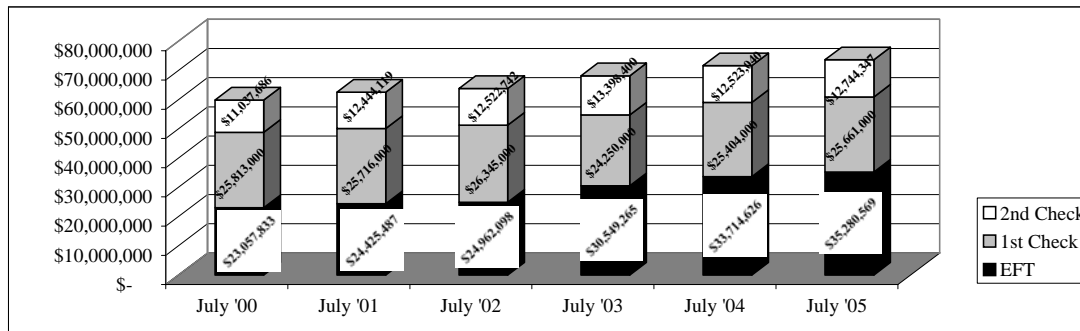
As stated above, the County is yet to receive two non-EFT checks for the third quarter. If the sum of the two checks increases by 2.8%, the total gross sales tax revenue for the third quarter will be ≈\$240.55 million. This would amount to a year-to-date increase of ≈\$13.95 million over 2004. The increase is a result of automobile promotions which continued through the early part of the summer and sharp increases in energy costs at then end of the summer. The rise was offset by weaker retail sales activity as individuals reacted to the higher gasoline prices.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



MONTHLY GROSS SALES TAX REVENUE FOR 3RD QUARTER OF 2005

Table 3. Actual Gross Sales Tax Revenue for July 2005



Sales Tax Revenue	July '00	July '01	July '02	July '03	July '04	July '05	% Change Year-to-Date
EFT	\$ 23,057,833	\$ 24,425,487	\$ 24,962,098	\$ 30,549,265	\$ 33,714,626	\$ 35,280,569	5%
1st Check	\$ 25,813,000	\$ 25,716,000	\$ 26,345,000	\$ 24,250,000	\$ 25,404,000	\$ 25,661,000	1%
2nd Check	\$ 11,037,686	\$ 12,444,119	\$ 12,522,742	\$ 13,398,400	\$ 12,523,040	\$ 12,744,347	2%
Total Sales Tax Revenue	\$ 59,908,519	\$ 62,585,606	\$ 63,829,840	\$ 68,197,665	\$ 71,641,666	\$ 73,685,916	3%

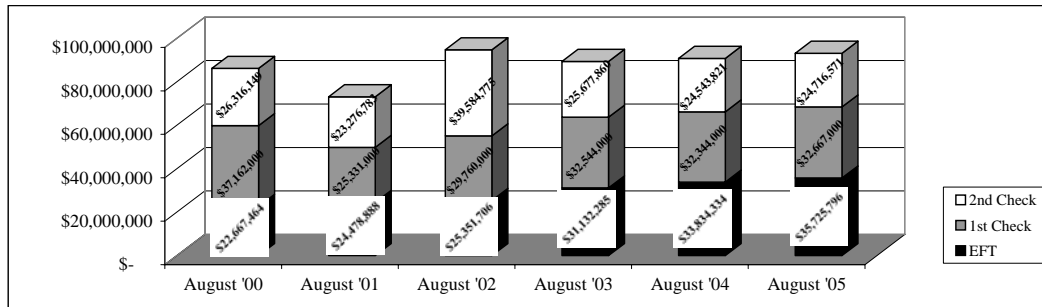
YTD Variance	July '00	July '01	July '02	July '03	July '04	July '05
EFT	-	1,367,654	536,611	5,587,167	3,165,361	1,565,943
1st Check	-	(97,000)	629,000	(2,095,000)	1,154,000	257,000
2nd Check	-	1,406,433	78,623	875,658	(875,359)	221,306
Total Revenue Variance	-	2,677,087	1,244,234	4,367,825	3,444,002	2,044,250

When July 2005 is compared to July 2004, Table 3 shows an overall increase of 3% or \$2.0 million. This resulted from the EFT payment being \$1.6 million more than last year, while the two non-EFT payments were just over \$0.4 million higher than last year. Much of the increase can be attributed to higher automobile sales resulting from promotions offered by the manufacturers.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



Table 4. Actual Gross Sales Tax Revenue for August 2005

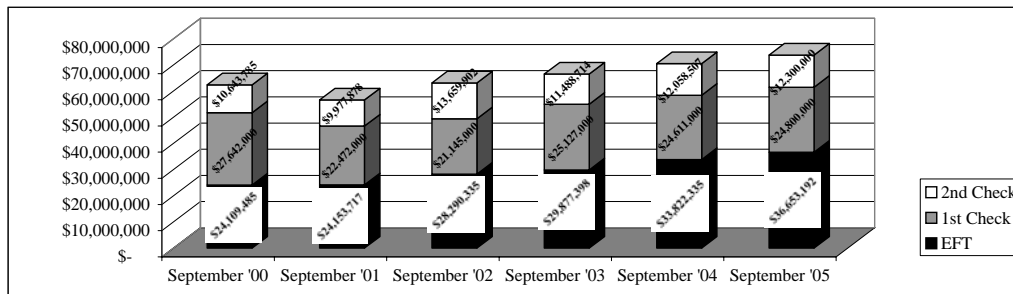


Sales Tax Revenue ¹	August '00	August '01	August '02	August '03	August '04	August '05	% Change Year-to-Date
EFT	\$ 22,667,464	\$ 24,478,888	\$ 25,351,706	\$ 31,132,285	\$ 33,834,334	\$ 35,725,796	6%
1st Check	\$ 37,162,000	\$ 25,331,000	\$ 29,760,000	\$ 32,544,000	\$ 32,344,000	\$ 32,667,000	1%
2nd Check	\$ 26,316,149	\$ 23,276,783	\$ 39,584,775	\$ 25,677,860	\$ 24,543,821	\$ 24,716,571	1%
Total Sales Tax Revenue	\$ 86,145,613	\$ 73,086,671	\$ 94,696,481	\$ 89,354,145	\$ 90,722,155	\$ 93,109,367	3%

YTD Variance	August '00	August '01	August '02	August '03	August '04	August '05
EFT	-	1,811,424	872,818	5,780,579	2,702,049	1,891,462
1st Check	-	(11,831,000)	4,429,000	2,784,000	(200,000)	323,000
2nd Check	-	(3,039,366)	16,307,992	(13,906,915)	(1,134,039)	172,749
Total Revenue Variance	-	(13,058,942)	21,609,810	(5,342,336)	1,368,010	2,387,212

In August 2005, sales tax revenues increased by 3% or \$2.4 million versus the August 2004 level to \$93.1 million. (Table 4). The EFT payment was \$1.9 million higher relative to last year, while the two non-EFT payments were \$0.5 million higher than last year.

Table 5. Gross and Estimated Sales Tax Revenue for September 2005



Sales Tax Revenue ^{1,2}	September '00	September '01	September '02	September '03	September '04	September '05	% Change Year-to-Date
EFT	\$ 24,109,485	\$ 24,153,717	\$ 28,290,335	\$ 29,877,398	\$ 33,822,335	\$ 36,653,192	8%
1st Check	\$ 27,642,000	\$ 22,472,000	\$ 21,145,000	\$ 25,127,000	\$ 24,611,000	\$ 24,800,000	1%
2nd Check	\$ 10,643,785	\$ 9,977,878	\$ 13,659,902	\$ 11,488,714	\$ 12,058,507	\$ 12,300,000	2%
Total Sales Tax Revenue	\$ 62,395,270	\$ 56,603,595	\$ 63,095,237	\$ 66,493,112	\$ 70,491,842	\$ 73,753,192	5%

YTD Variance	September '00	September '01	September '02	September '03	September '04	September '05
EFT	-	44,232	4,136,618	1,587,063	3,944,937	2,830,857
1st Check	-	(5,170,000)	(1,327,000)	3,982,000	(516,000)	189,000
2nd Check	-	(665,907)	3,682,024	(2,171,188)	569,793	241,493
Total Revenue Variance	-	(5,791,675)	6,491,642	3,397,875	3,998,730	3,261,350

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT

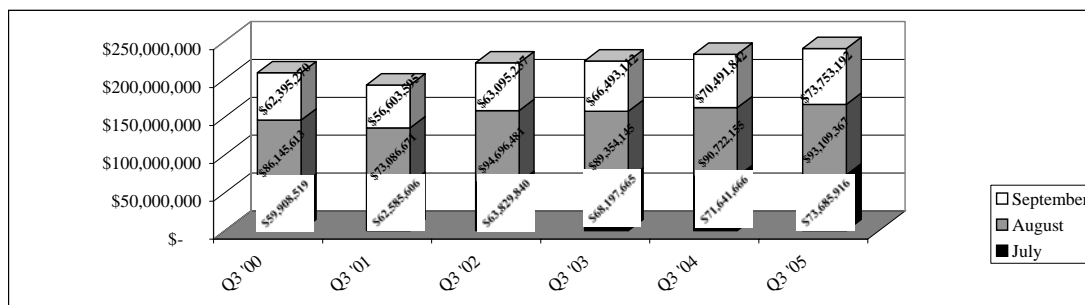


For September 2005, the County has so far only received the EFT payment. When compared to last's year EFT distribution, this year's EFT payment for September came in at \$2.8 million higher (Table 5). With the 2.8% rate of growth assumed for the two non-EFT checks, the projected revenue for September is \$73.75 million, an estimated increase of \$3.26 million or 5% over the September 2004 level. This increase in revenues from the same month a year ago is largely a result of the steep prices increases for gasoline which occurred during the month, just after hurricane Katrina made landfall at the end of August, and the resulting impact that was felt on the domestic oil refining capacity.

SALES TAX REVENUE FOR 3RD QUARTER OF 2005

Table 6 summarizes the actual and projected aggregate monthly sales tax revenue for the third quarter of FY 05. In 2002, the County received \$221.6 million in sales tax revenue; for 2003, the total revenue for the 3rd quarter was \$224.0 million; for the 3rd quarter of 2004, the total revenue was \$232.9 million. For the 3rd quarter of 2005, Finance and Budget estimates that gross revenue will amount to about \$240.5 million, a somewhat slower rate of increase compared to the same period a year ago.

Table 6. Estimated Gross Sales Tax Revenue for the 3rd Quarter of 2005



Monthly Sales Tax Revenue	Q3 '00	Q3 '01	Q3 '02	Q3 '03	Q3 '04	Q3 '05	% Change Year-to-Date
July	\$ 59,908,519	\$ 62,585,606	\$ 63,829,840	\$ 68,197,665	\$ 71,641,666	\$ 73,685,916	3%
August	\$ 86,145,613	\$ 73,086,671	\$ 94,696,481	\$ 89,354,145	\$ 90,722,155	\$ 93,109,367	3%
September	\$ 62,395,270	\$ 56,603,595	\$ 63,095,237	\$ 66,493,112	\$ 70,491,842	\$ 73,753,192	5%
Q3 Sales Tax Revenue	\$ 208,449,402	\$ 192,275,872	\$ 221,621,558	\$ 224,044,921	\$ 232,855,664	\$ 240,548,475	3%

YTD Variance	Q3 '00	Q3 '01	Q3 '02	Q3 '03	Q3 '04	Q3 '05
July	-	2,677,087	1,244,234	4,367,825	3,444,002	2,044,250
August	-	(13,058,942)	21,609,810	(5,342,336)	1,368,010	2,387,212
September	-	(5,791,675)	6,491,642	3,397,875	3,998,730	3,261,350
Total Revenue Variance	-	(16,173,530)	29,345,686	2,423,363	8,810,742	7,692,811

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



WHAT-IF SCENARIOS AND YEAR-END REVENUE

In FY 03, the County received a total of \$895.5 million or 3.5% growth in sales tax revenue. For FY 04, the County received a total of \$939.9 million, a growth rate of 4.96% for FY 2004.

Assuming a rate of growth of 2.2% for FY 05, year-end is projected at ≈\$960.5 million.

If Finance and Budget's rate of growth of 2.2% holds, year-end revenue for FY 05 is projected at \$960.5 million, the same as the budget projection.

SUMMARY

Based on the current revenue trend, Finance and Budget anticipates gross revenue for FY 05 to exceed last year's total by a modest amount. Presently, Finance and Budget expects the increase for 2005 to total \$20.6 million or 2.2% over 2004.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



INVESTMENT INCOME REPORT



COUNTY OF NASSAU

Inter-Departmental Memo

To: Arthur A. Gianelli
Deputy County Executive for Budget and Finance

From: Henry M. Dachowitz
County Treasurer

Date: October 20, 2005

Subject: General Fund Investment Income for September 2005

Enclosed please find a copy of Nassau County Investment Income for the month and year to date ended September 30, 2005.

General Fund Investment Income for the month ended September 30, 2005 is \$1,138,421. For the period January 1, 2005 through September 30, 2005, total investment income is \$11,555,856. The annual budget amount for the year 2005 is \$9,000,000.

Henry M. Dachowitz

HMD/sl
Enclosure

cc: Daniel J. McCloy, Senior Fiscal Legal Advisor, Legislative Minority
Eric C. Naughton, Director, Office of Legislative Budget Review
John Macari, Chief Deputy County Treasurer
Martha Wong, Deputy Budget Director
Mark Young, Budget Director
Jeffrey Nogid, Debt Manager
Roseann D'Alleva, County Stat
Angela DiMascio, Treasurer's Office
Richard Luke, Executive Director, Nassau Interim Finance Authority
Evan Cohen, Deputy Director, Nassau Interim Finance Authority

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



Nassau County
Investment Income
For the Month and Year to Date ended September 30, 2005

Source of Investment Income	For the Month September 2005	Year to date September 2005
Investment of excess General Fund Cash	\$726,351	\$5,801,752
Investment of excess Capital Fund Cash (1)	303,158	2,392,926
Investment of excess balances held by NIFA	5,153	2,687,905
Investment of sales taxes held by New York State prior to remittance to NIFA on behalf of Nassau	103,759	727,053
subtotal	\$1,138,421	\$11,609,636
Less:		
Interest on sales taxes withheld by NIFA for operating expenses or debt service (2)	0	(27,645)
Investment income on NIFA balances withheld by NIFA for operating expenses or debt service (2)	0	(26,135)
Total Investment Income	\$1,138,421	\$11,555,856

TAX CERTIORARI

REPORT

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



Inter-Departmental Memo

To: Jane Cunneen, Deputy Chief Financial Officer, NIFA
Jeremy Wise, General Counsel, NIFA

From: Henry M. Dachowitz, County Treasurer

Date: October 17, 2005

Subject: Tax Certiorari – September 2005

Attached please find schedules of refund payments made for tax certiorari claims (commercial), small claims (residential), and petitions. The schedules reflect payments made monthly in 2003, 2004, and for the months of January - September 2005.

The lead schedule shows total amounts paid monthly and the number of claims for each category. For each category of claims there are four schedules:

1. Payments made for tax year 2002 and prior,
2. Payments made for tax year 2003,
3. Payments made for tax year 2004, and
4. a total for that category.

The following reports are also attached:

1. NIFA Pre and Post 2001 Refunds
2. NIFA Summary of Old Money and New Money – 2004
3. NIFA Summary of Old Money and New Money - 2005

If you have any further questions, please contact me at 571-2090.

Attachments

cc: Arthur Gianelli, Deputy County Executive for Budget and Finance
Glenn Borin, Chair of the Assessment Review Commission
Elizabeth Botwin, Chief Deputy County Attorney
Roseann D'Alleva, County Stat
Conal Denion, Senior Counsel
Lisa LoCurto, Bureau Chief, Bureau of Tax Certiorari
Mari Lomino, Assistant Tax Collection & Claims Settlement Spvsr.
John Macari, Chief Deputy County Treasurer
Daniel McCloy, Senior Fiscal Legal Advisor, Legislative Minority
Jeffrey Nogid, Debt Manager
Eric Naughton, Director, Legislative Budget Review
Maude Vincent, Deputy County Treasurer
Martha Wong, Deputy Budget Director
Richard Luke, Director, Nassau Interim Finance Authority
Evan Cohen, Deputy Director, Nassau Interim Finance Authority

Nassau County Office of Management and Budget

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



TOTAL REFUND PAYMENTS Certiorari, Petitions & Small Claims

TYPE OF CLAIM	MONTH	TOTAL REFUNDS FOR 2003			TOTAL REFUNDS FOR 2004			TOTAL REFUNDS FOR 2005		
			Interest	Principal & Interest	# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest
JUDGMENTS	JANUARY	85	\$ 66,384.04	\$ 7,249,376.46	148	\$ 57,995.54	\$ 10,980,931.85	89	\$ 17,172.36	\$ 3,800,662.37
PETITIONS	JANUARY	42	1,410.23	14,265.11	34	2,867.56	69,641.45	42	4,265.81	115,462.43
SMALL CLAIMS	JANUARY	1,946	59,054.67	926,282.26	2,365	86,936.60	935,458.56	1,580	32,363.58	1,481,044.23
JUDGMENTS	FEBRUARY	★ 171	99,615.17	8,872,538.16	129	39,506.14	9,722,128.88	223	52,971.38	7,916,269.39
PETITIONS	FEBRUARY	★ 35	1,523.02	26,493.71	43	7,667.53	161,979.82	108	2,183.07	89,952.15
SMALL CLAIMS	FEBRUARY	★ 2,233	75,081.99	1,196,822.81	1,561	83,592.85	899,351.19	4,348	25,376.46	3,894,239.74
JUDGMENTS	MARCH	69	72,139.17	★ ★ 8,485,917.69	267	48,824.00	10,852,456.55	196	73,829.62	11,176,877.06
PETITIONS	MARCH	504	144.35	18,675.65	35	21,057.42	206,142.96	46	432.24	13,403.08
SMALL CLAIMS	MARCH	455	11,388.92	199,022.82	1,812	106,919.79	1,116,360.50	4,618	17,197.43	2,181,711.55
JUDGMENTS	APRIL	116	69,246.26	★ ★ ★ 11,073,469.88	198	63,971.96	10,834,506.88	183	32,846.60	6,153,167.44
PETITIONS	APRIL	1,020	2,982.22	109,804.48	90	7,480.20	251,543.23	129	4,087.89	133,685.37
SMALL CLAIMS	APRIL	710	10,524.90	231,388.97	1,680	100,982.64	1,099,130.02	3,514	17,760.61	1,829,176.04
JUDGMENTS	MAY	101	40,068.05	5,284,372.26	163	52,517.25	7,615,066.88	199	85,517.20	16,794,836.84
PETITIONS	MAY	871	3,850.22	134,994.04	138	1,912.49	69,356.78	33	1,374.62	89,406.08
SMALL CLAIMS	MAY	971	14,578.95	335,718.45	1,815	119,296.70	1,306,261.23	1,887	23,517.16	1,241,268.93
JUDGMENTS	JUNE	127	27,436.15	4,563,399.15	199	83,454.51	10,708,675.95	235	51,531.92	8,350,773.35
PETITIONS	JUNE	319	7,766.29	152,012.40	661	11,093.99	634,366.84	39	4,145.97	82,254.56
SMALL CLAIMS	JUNE	1,325	23,762.35	553,169.36	1,367	88,533.53	1,118,996.43	1,440	17,393.82	1,101,178.12
JUDGMENTS	JULY	100	39,093.61	4,727,471.05	137	56,022.26	7,249,148.91	195	87,215.80	9,192,292.35
PETITIONS	JULY	75	2,305.68	38,531.76	193	2,581.09	121,490.33	20	639.91	43,641.33
SMALL CLAIMS	JULY	1,353	25,068.67	487,308.64	1,701	24,656.35	816,354.24	1,356	19,511.95	1,036,265.97
JUDGMENTS	AUGUST	115	47,964.38	4,924,182.78	220	88,273.94	14,445,429.21	363	166,405.44	21,208,984.86
PETITIONS	AUGUST	54	6,513.44	61,324.24	74	1,708.84	69,579.45	24	18,034.18	116,981.16
SMALL CLAIMS	AUGUST	857	17,337.70	305,460.27	2,201	23,610.00	909,651.62	2,256	20,651.13	1,816,375.90
JUDGMENTS	SEPTEMBER	140	83,831.54	9,286,876.61	174	43,243.10	8,248,847.54	345	128,735.75	16,545,113.20
PETITIONS	SEPTEMBER	180	2,144.71	29,526.49	35	1,203.61	47,110.16	61	24,289.33	892,941.05
SMALL CLAIMS	SEPTEMBER	1,598	47,929.10	688,998.01	5,214	65,110.89	2,497,884.08	3,146	31,698.06	2,243,265.29
SUB-TOTALS		15,572	859,145.78	69,977,403.51	22,654	1,291,020.78	102,987,851.54	26,675	961,149.29	119,541,229.84
JUDGMENTS	OCTOBER	163	78,704.61	11,048,951.22	138	20,551.98	6,650,139.23			
PETITIONS	OCTOBER	340	3,841.15	71,982.72	215	11,591.73	244,127.84			
SMALL CLAIMS	OCTOBER	1,561	48,413.56	866,396.12	6,730	156,160.28	5,449,848.79			
JUDGMENTS	NOVEMBER	70	37,857.78	4,991,030.76	204	46,414.72	9,731,349.34			
PETITIONS	NOVEMBER	55	2,943.74	59,566.71	106	5,228.39	85,816.37			
SMALL CLAIMS	NOVEMBER	1,171	34,977.09	489,830.72	8,859	195,512.79	6,408,976.81			
JUDGMENTS	DECEMBER	129	57,938.16	10,847,824.64	196	129,619.76	26,438,821.62			
PETITIONS	DECEMBER	20	220.56	4,066.90	38	9,966.59	123,060.89			
SMALL CLAIMS	DECEMBER	1,166	37,133.71	458,136.69	9,937	151,656.03	9,291,446.54			
TOTALS		20,247	\$ 1,161,176.14	\$ 98,815,189.99	49,077	\$ 2,017,723.05	\$ 167,411,438.97			\$ 119,541,229.84
Cancellations and Reductions			\$ 9,229,906.00			\$ 17,517,360.00				\$ 18,671,188.00
GRAND TOTAL			\$ 108,045,095.99			\$ 184,928,798.97				\$ 138,212,417.84

★ These are February 2003 scheduled payments which were delayed because borrowed funds were not received until 2/28/03. Checks were actually dated in March for that reason.

★ ★ The major factors in this variance were refunds for Briarwood Court \$1,200,000; Briarcliff College \$1,170,000 and Monfort Trusts \$673,000; totaling \$3,043,000.

★ ★ ★ The major factor in this variance is a refund for Roosevelt Raceway for \$4,995,000.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



TOTAL REFUND PAYMENTS Certiorari, Petitions & Small Claims VARIANCES

TYPE OF CLAIM	MONTH	VARIANCE between 2004 & 2003			VARIANCE between 2005 & 2004		
		# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest
JUDGMENTS	JANUARY	63	\$ (8,388.50)	\$ 3,731,555.39	(59)	\$ (40,823.18)	\$ (7,180,269.48)
PETITIONS	JANUARY	(8)	1,457.33	55,376.34	8	1,398.25	45,820.98
SMALL CLAIMS	JANUARY	419	27,881.93	9,176.30	(785)	(54,573.02)	545,585.67
JUDGMENTS	FEBRUARY	(42)	(60,109.03)	849,590.72	94	13,465.24	(1,805,859.49)
PETITIONS	FEBRUARY	8	6,144.51	135,486.11	65	(5,484.46)	(72,027.67)
SMALL CLAIMS	FEBRUARY	(672)	8,510.86	(297,471.62)	2,787	(58,216.39)	2,994,888.55
JUDGMENTS	MARCH	198	(23,315.17)	2,366,538.86	(71)	25,005.62	324,420.51
PETITIONS	MARCH	(469)	20,913.07	187,467.31	11	(20,625.18)	(192,739.88)
SMALL CLAIMS	MARCH	1,357	95,530.87	917,337.68	2,806	(89,722.36)	1,065,351.05
JUDGMENTS	APRIL	82	(5,274.30)	(238,963.00)	(15)	(31,125.36)	(4,681,339.44)
PETITIONS	APRIL	(930)	4,497.98	141,738.75	39	(3,392.31)	(117,857.86)
SMALL CLAIMS	APRIL	970	90,457.74	867,741.05	1,834	(83,222.03)	730,046.02
JUDGMENTS	MAY	62	12,449.20	2,330,694.62	36	32,999.95	9,179,769.96
PETITIONS	MAY	(733)	(1,937.73)	(65,637.26)	(105)	(537.87)	20,049.30
SMALL CLAIMS	MAY	844	104,717.75	970,542.78	72	(95,779.54)	(64,992.30)
JUDGMENTS	JUNE	72	56,018.36	6,145,276.80	36	(31,922.59)	(2,357,902.60)
PETITIONS	JUNE	342	3,327.70	482,354.44	(622)	(6,948.02)	(552,112.28)
SMALL CLAIMS	JUNE	42	64,771.18	565,827.07	73	(71,139.71)	(17,818.31)
JUDGMENTS	JULY	37	16,928.65	2,521,677.86	58	31,193.54	1,943,143.44
PETITIONS	JULY	118	275.41	82,958.57	(173)	(1,941.18)	(77,849.00)
SMALL CLAIMS	JULY	348	(412.32)	329,045.60	(345)	(5,144.40)	219,911.73
JUDGMENTS	AUGUST	105	40,309.56	9,521,246.43	143	78,131.50	6,763,555.65
PETITIONS	AUGUST	20	(4,804.60)	8,255.21	(50)	16,325.34	47,401.71
SMALL CLAIMS	AUGUST	1,344	6,272.30	604,191.35	55	(2,958.87)	906,724.28
JUDGMENTS	SEPTEMBER	34	(40,588.44)	(1,038,029.07)	171	85,492.65	8,296,265.66
PETITIONS	SEPTEMBER	(145)	(941.10)	17,583.67	26	23,085.72	845,830.89
SMALL CLAIMS	SEPTEMBER	3,616	17,181.79	1,808,886.07	(2,068)	(33,412.83)	(254,618.79)
SUB-TOTALS		7,082	431,875.00	33,010,448.03	4,021	(329,871.49)	16,553,378.30
JUDGMENTS	OCTOBER	(25)	(58,152.63)	(4,398,811.99)			
PETITIONS	OCTOBER	(125)	7,750.58	172,145.12			
SMALL CLAIMS	OCTOBER	5,169	107,746.72	4,583,452.67			
JUDGMENTS	NOVEMBER	134	8,556.94	4,740,318.58			
PETITIONS	NOVEMBER	51	2,284.65	26,249.66			
SMALL CLAIMS	NOVEMBER	7,688	160,535.70	5,919,146.09			
JUDGMENTS	DECEMBER	67	71,681.60	15,590,996.98			
PETITIONS	DECEMBER	18	9,746.03	118,993.99			
SMALL CLAIMS	DECEMBER	8,771	114,522.32	8,833,309.85			
TOTALS		28,830	\$ 856,546.91	\$ 68,596,248.98			

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



CERTIORARI, REFUND PAYMENTS MADE IN 2003, 2004 & 2005 FOR TAX YEARS 2001 AND PRIOR THROUGH 2005

TYPE OF CLAIM	MONTH	TOTAL REFUNDS FOR 2003			TOTAL REFUNDS FOR 2004			TOTAL REFUNDS FOR 2005		
		# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest
JUDGMENTS	JANUARY	85	\$ 66,384.04	\$ 7,249,376.46	148	\$ 57,995.54	\$ 10,980,931.85	89	\$ 17,172.36	\$ 3,800,662.37
JUDGMENTS	FEBRUARY	171 ★	99,615.17	8,872,538.16	129	39,506.14	9,722,128.88	223	52,971.38	7,916,269.39
JUDGMENTS	MARCH	69	72,139.17 ★★	8,485,917.69	267	48,824.00	10,852,456.55	196	73,829.62	11,176,877.06
JUDGMENTS	APRIL	116	69,246.26 ★★★	11,073,469.88	198	63,971.96	10,834,506.88	183	32,846.60	6,153,167.44
JUDGMENTS	MAY	101	40,068.05	5,284,372.26	163	52,517.25	7,615,066.88	199	85,517.20	16,794,836.84
JUDGMENTS	JUNE	127	27,436.15	4,563,399.15	199	83,454.51	10,708,675.95	235	51,531.92	8,350,773.35
JUDGMENTS	JULY	100	39,093.61	4,727,471.05	137	56,022.26	7,249,148.91	195	87,215.80	9,192,292.35
JUDGMENTS	AUGUST	115	47,964.38	4,924,182.78	220	88,273.94	14,445,429.21	363	166,405.44	21,208,984.86
JUDGMENTS	SEPTEMBER	140	83,831.54	9,286,876.61	174	43,243.10	8,248,847.54	345	128,735.75	16,545,113.20
SUB-TOTALS		1,024	\$ 545,778.37	\$ 64,467,604.04	1,635	\$ 533,808.70	\$ 90,657,192.65	2,028	\$ 696,226.07	\$ 101,138,976.86
JUDGMENTS	OCTOBER	163	78,704.61	11,048,951.22	138	20,551.98	6,650,139.23	-	-	-
JUDGMENTS	NOVEMBER	70	37,857.78	4,991,030.76	204	46,414.72	9,731,349.34	-	-	-
JUDGMENTS	DECEMBER	129	57,938.16	10,847,824.64	196	129,619.76	26,438,821.62	-	-	-
GRAND TOTALS		1,386	\$ 720,278.92	\$ 91,355,410.66	2,173	\$ 730,395.16	\$ 133,477,502.84			

CERTIORARI, REFUND PAYMENTS MADE IN 2003, 2004 & 2005 VARIANCES FOR TAX YEARS 2001 AND PRIOR THROUGH 2005

TYPE OF CLAIM	MONTH	VARIANCE between 2004 & 2003			VARIANCE between 2005 & 2004		
		# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest
JUDGMENTS	JANUARY	63	\$ (8,388.50)	\$ 3,731,555.39	(59)	\$ (40,823.18)	\$ (7,180,269.48)
JUDGMENTS	FEBRUARY	(42)	(60,109.03)	849,590.72	94	13,465.24	(1,805,859.49)
JUDGMENTS	MARCH	198	(23,315.17)	2,366,538.86	(71)	25,005.62	324,420.51
JUDGMENTS	APRIL	82	(5,274.30)	(238,963.00)	(15)	(31,125.36)	(4,681,339.44)
JUDGMENTS	MAY	62	12,449.20	2,330,694.62	36	32,999.95	9,179,769.96
JUDGMENTS	JUNE	72	56,018.36	6,145,276.80	36	(31,922.59)	(2,357,902.60)
JUDGMENTS	JULY	37	16,928.65	2,521,677.86	58	31,193.54	1,943,143.44
JUDGMENTS	AUGUST	105	40,309.56	9,521,246.43	143	78,131.50	6,763,555.65
JUDGMENTS	SEPTEMBER	34	(40,588.44)	(1,038,029.07)	171	85,492.65	8,296,265.66
SUB-TOTALS		611	(11,969.67)	26,189,588.61	393	162,417.37	10,481,784.21
JUDGMENTS	OCTOBER	(25)	(58,152.63)	(4,398,811.99)			
JUDGMENTS	NOVEMBER	134	8,556.94	4,740,318.58			
JUDGMENTS	DECEMBER	67	71,681.60	15,590,996.98			
GRAND TOTALS		787	\$ 10,116.24	\$ 42,122,092.18			

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CERTIORARI, REFUND PAYMENTS MADE IN 2003, 2004 & 2005 FOR TAX YEARS 2001 AND PRIOR

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
JUDGMENTS	JANUARY	\$ 54,417.73	\$ 6,273,728.11	\$ 27,802.55	\$ 6,573,130.45	\$ 4,828.11	\$ 1,303,240.01
JUDGMENTS	FEBRUARY	66,580.44	6,376,947.33	18,937.12	4,987,578.25	13,029.86	2,185,262.86
JUDGMENTS	MARCH	57,925.98	7,128,663.81	23,108.18	5,500,292.08	15,502.44	2,800,225.52
JUDGMENTS	APRIL	53,468.65	8,981,159.32	28,147.42	5,045,925.05	7,842.77	1,574,048.04
JUDGMENTS	MAY	22,538.50	3,221,314.81	21,939.29	3,365,293.06	22,984.25	4,443,996.29
JUDGMENTS	JUNE	14,271.09	2,484,039.25	35,677.99	4,903,336.74	5,754.94	1,726,859.73
JUDGMENTS	JULY	20,450.55	2,658,293.35	21,453.17	3,124,895.96	10,719.74	1,766,978.86
JUDGMENTS	AUGUST	26,712.10	2,856,377.59	42,466.09	7,199,912.68	14,914.48	3,808,312.34
JUDGMENTS	SEPTEMBER	43,098.15	5,206,108.93	13,585.48	3,204,879.76	14,050.72	3,032,347.90
SUB-TOTALS		359,463.19	45,186,632.50	233,117.29	43,905,244.03	109,627.31	22,641,271.55
JUDGMENTS	OCTOBER	43,524.87	6,450,648.10	4,426.86	2,315,021.66		
JUDGMENTS	NOVEMBER	14,823.56	2,281,544.26	7,197.02	3,139,578.74		
JUDGMENTS	DECEMBER	26,569.98	6,267,907.09	55,417.63	12,350,769.26		
GRAND TOTALS		\$ 444,381.60	\$ 60,186,731.95	\$ 300,158.80	\$ 61,710,613.69		

CERTIORARI, REFUND PAYMENTS MADE IN 2003, 2004 & 2005 FOR TAX YEARS 2002 AND PRIOR

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
JUDGMENTS	JANUARY	\$ 11,966.31	\$ 975,648.35	\$ 12,236.27	\$ 2,290,775.35	\$ 2,338.52	\$ 835,981.31
JUDGMENTS	FEBRUARY	31,434.57	2,368,578.28	9,923.33	2,373,387.58	11,334.79	1,576,599.04
JUDGMENTS	MARCH	13,401.75	1,265,264.09	11,893.81	2,576,088.02	11,943.25	1,848,289.81
JUDGMENTS	APRIL	12,590.66	1,720,959.75	15,989.81	2,645,187.77	2,802.45	948,896.82
JUDGMENTS	MAY	15,024.91	1,764,854.23	12,940.71	1,832,655.14	12,601.72	3,722,217.13
JUDGMENTS	JUNE	8,090.21	1,256,137.01	19,177.26	2,401,980.35	5,439.85	1,085,794.57
JUDGMENTS	JULY	10,565.23	1,196,353.42	14,266.37	1,664,287.92	4,462.75	657,355.51
JUDGMENTS	AUGUST	11,027.37	1,254,692.62	17,651.97	2,831,074.20	6,656.55	1,632,144.55
JUDGMENTS	SEPTEMBER	23,001.78	2,339,678.61	9,391.32	1,799,525.42	9,859.07	1,748,541.62
SUB-TOTALS		137,102.79	14,142,166.36	123,470.85	20,414,961.75	67,438.95	14,055,820.36
JUDGMENTS	OCTOBER	16,396.13	2,309,877.97	2,923.41	1,343,802.58		
JUDGMENTS	NOVEMBER	10,434.32	1,343,783.88	4,991.25	1,692,200.33		
JUDGMENTS	DECEMBER	12,425.30	2,119,212.97	19,721.89	4,172,725.31		
GRAND TOTALS		\$ 176,358.54	\$ 19,915,041.18	\$ 151,107.40	\$ 27,623,689.97		

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CERTIORARI, REFUND PAYMENTS MADE IN 2003, 2004 & 2005 FOR TAX YEARS 2003

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
JUDGMENTS	JANUARY	\$ -	\$ -	\$ 17,956.72	\$ 2,117,026.05	\$ 4,201.02	\$ 1,090,789.82
JUDGMENTS	FEBRUARY	1,600.16	127,012.55	10,645.69	2,361,163.05	12,426.06	1,840,894.25
JUDGMENTS	MARCH	811.44	91,989.79	13,819.25	2,775,804.31	18,338.56	2,779,387.85
JUDGMENTS	APRIL	3,186.95	371,350.81	17,912.38	2,863,128.31	4,392.81	1,360,732.70
JUDGMENTS	MAY	2,504.64	298,203.22	17,577.12	2,410,365.17	14,791.60	3,254,817.26
JUDGMENTS	JUNE	5,074.85	823,222.89	27,597.17	3,294,223.12	8,048.60	1,401,841.12
JUDGMENTS	JULY	8,077.83	872,824.28	18,272.93	2,256,515.43	6,135.31	1,093,587.56
JUDGMENTS	AUGUST	10,224.91	813,112.57	22,061.80	3,529,829.83	9,280.69	2,088,180.48
JUDGMENTS	SEPTEMBER	17,731.61	1,741,089.07	10,661.01	2,123,732.49	14,582.20	2,315,499.74
SUB-TOTALS		49,212.39	5,138,805.18	156,504.07	23,731,787.76	92,196.85	17,225,730.78
JUDGMENTS	OCTOBER	18,783.61	2,288,425.15	3,759.14	1,651,142.06		
JUDGMENTS	NOVEMBER	12,599.90	1,365,702.62	8,562.42	2,063,974.35		
JUDGMENTS	DECEMBER	18,942.88	2,460,704.58	22,955.49	4,776,883.08		
GRAND TOTALS		\$ 99,538.78	\$ 11,253,637.53	\$ 191,781.12	\$ 32,223,787.25		

CERTIORARI, REFUND PAYMENTS MADE IN 2003, 2004 & 2005 FOR TAX YEARS 20034

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
JUDGMENTS	JANUARY			\$ -	\$ -	\$ 5,780.18	\$ 562,325.29
JUDGMENTS	FEBRUARY					14,248.54	2,096,608.78
JUDGMENTS	MARCH			2.76	272.14	27,252.67	3,568,761.35
JUDGMENTS	APRIL			1,922.35	280,265.75	13,273.82	1,933,060.83
JUDGMENTS	MAY			60.13	6,753.51	24,860.45	4,587,879.65
JUDGMENTS	JUNE			1,002.09	109,135.74	28,177.26	3,743,880.51
JUDGMENTS	JULY			2,029.79	203,449.60	28,119.24	2,958,085.87
JUDGMENTS	AUGUST			6,094.08	884,612.50	67,331.82	7,739,535.06
JUDGMENTS	SEPTEMBER			9,605.29	1,120,709.87	26,685.97	3,884,909.16
SUB-TOTALS				20,716.49	2,605,199.11	235,729.95	31,075,046.50
JUDGMENTS	OCTOBER			9,442.57	1,340,172.93		
JUDGMENTS	NOVEMBER			25,664.03	2,835,595.92		
JUDGMENTS	DECEMBER			31,524.75	5,138,443.97		
GRAND TOTALS		\$ -	\$ -	\$ 87,347.84	\$ 11,919,411.93		

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**CERTIORARI, REFUND PAYMENTS MADE IN 2005
FOR TAX YEAR 2005**

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2005	
		Interest	Principal & Interest
JUDGMENTS	JANUARY	\$ 24.53	\$ 8,325.94
JUDGMENTS	FEBRUARY	1,932.13	216,904.46
JUDGMENTS	MARCH	792.70	180,212.53
JUDGMENTS	APRIL	4,534.75	336,429.05
JUDGMENTS	MAY	10,279.18	785,926.51
JUDGMENTS	JUNE	4,111.27	392,397.42
JUDGMENTS	JULY	37,778.76	2,716,284.55
JUDGMENTS	AUGUST	68,221.90	5,940,812.43
JUDGMENTS	SEPTEMBER	63,557.79	5,563,814.78
SUB-TOTALS		191,233.01	16,141,107.67
JUDGMENTS	OCTOBER		
JUDGMENTS	NOVEMBER		
JUDGMENTS	DECEMBER		
GRAND TOTALS			

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PETITION REFUND PAYMENTS MADE IN 2003-2005 FOR TAX YEARS 2001 AND PRIOR THROUGH 2005

TYPE OF CLAIM	MONTH	TOTAL REFUNDS FOR 2003			TOTAL REFUNDS FOR 2004			TOTAL REFUNDS FOR 2005		
		# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest
PETITIONS	JANUARY	42	\$ 1,410.23	\$ 14,265.11	34	\$ 2,867.56	\$ 69,641.45	42	\$ 4,265.81	\$ 115,462.43
PETITIONS	FEBRUARY	35 ★	1,523.02	26,493.71	43	7,667.53	161,979.82	108	2,183.07	89,952.15
PETITIONS	MARCH	504	144.35	18,675.65	35	21,057.42	206,142.96	46	432.24	13,403.08
PETITIONS	APRIL	1,020	2,982.22	109,804.48	90	7,480.20	251,543.23	129	4,087.89	133,685.37
PETITIONS	MAY	871	3,850.22	134,994.04	138	1,912.49	69,356.78	33	1,374.62	89,406.08
PETITIONS	JUNE	319	7,766.29	152,012.40	661	11,093.99	634,366.84	39	4,145.97	82,254.56
PETITIONS	JULY	75	2,305.68	38,531.76	193	2,581.09	121,490.33	20	639.91	43,641.33
PETITIONS	AUGUST	54	6,513.44	61,324.24	74	1,708.84	69,579.45	24	18,034.18	116,981.16
PETITIONS	SEPTEMBER	180	2,144.71	29,526.49	35	1,203.61	47,110.16	61	24,289.33	892,941.05
SUB-TOTALS		3,100	28,640.16	585,627.88	1,303	57,572.73	1,631,211.02	502	59,453.02	1,577,727.21
PETITIONS	OCTOBER	340	3,841.15	71,982.72	215	11,591.73	244,127.84	-	-	-
PETITIONS	NOVEMBER	55	2,943.74	59,566.71	106	5,228.39	85,816.37	-	-	-
PETITIONS	DECEMBER	20	220.56	4,066.90	38	9,966.59	123,060.89	-	-	-
GRAND TOTALS		3,515	\$ 35,645.61	\$ 721,244.21	1,662	84,359.44	2,084,216.12			

★ These are February 2003 scheduled payments which were delayed because borrowed funds were not received until 2/28/03. Checks were actually dated in March for that reason.

PETITION REFUND PAYMENTS MADE IN 2003-2005 FOR TAX YEARS 2001 AND PRIOR THROUGH 2005 VARIANCES

TYPE OF CLAIM	MONTH	VARIANCE between 2004 & 2003			VARIANCE between 2005 & 2004		
		# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest
PETITIONS	JANUARY	(8)	\$ 1,457.33	\$ 55,376.34	8	\$ 1,398.25	\$ 45,820.98
PETITIONS	FEBRUARY	8	6,144.51	135,486.11	65	(5,484.46)	(72,027.67)
PETITIONS	MARCH	(469)	20,913.07	187,467.31	11	(20,625.18)	(192,739.88)
PETITIONS	APRIL	(930)	4,497.98	141,738.75	39	(3,392.31)	(117,857.86)
PETITIONS	MAY	(733)	(1,937.73)	(65,637.26)	(105)	(537.87)	20,049.30
PETITIONS	JUNE	342	3,327.70	482,354.44	(622)	(6,948.02)	(552,112.28)
PETITIONS	JULY	118	275.41	82,958.57	(173)	(1,941.18)	(77,849.00)
PETITIONS	AUGUST	20	(4,804.60)	8,255.21	(50)	16,325.34	47,401.71
PETITIONS	SEPTEMBER	(145)	(941.10)	17,583.67	26	23,085.72	845,830.89
SUB-TOTALS		(1,797)	28,932.57	1,045,583.14	(801)	1,880.29	(53,483.81)
PETITIONS	OCTOBER	(125)	7,750.58	172,145.12			
PETITIONS	NOVEMBER	51	2,284.65	26,249.66			
PETITIONS	DECEMBER	18	9,746.03	118,993.99			
GRAND TOTALS		(1,853)	48,713.83	1,362,971.91			

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PETITION REFUND PAYMENTS MADE IN 2003-2005 FOR TAX YEARS 2001 AND PRIOR

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
PETITIONS	JANUARY	\$ -	\$ 1,125.00	\$ 839.76	\$ 8,720.88	\$ 65.29	\$ 864.26
PETITIONS	FEBRUARY	80.48	1,374.12	2,861.40	27,941.13	13.99	156.99
PETITIONS	MARCH	-	-	16,200.81	112,235.69	-	-
PETITIONS	APRIL	643.66	11,083.55	1.30	4,556.15	1,858.74	8,538.94
PETITIONS	MAY	133.26	20,504.65	80.57	2,307.51	-	-
PETITIONS	JUNE	2,880.19	32,871.44	246.08	1,890.68	2.12	35.09
PETITIONS	JULY	1,370.30	19,239.60	-	-	-	-
PETITIONS	AUGUST	5,847.85	43,441.70	-	632.12	17,835.85	94,236.86
PETITIONS	SEPTEMBER	32.30	647.13	-	817.97	-	-
SUB-TOTALS		10,988.04	130,287.19	20,229.92	159,102.13	19,775.99	103,832.14
PETITIONS	OCTOBER	147.27	2,031.39	-	75.35		
PETITIONS	NOVEMBER	1,987.75	16,163.80	-	3,812.16		
PETITIONS	DECEMBER	-	-	6,193.71	29,046.28		
GRAND TOTALS		\$ 13,123.06	\$ 148,482.38	\$ 26,423.63	\$ 192,035.92		

PETITION REFUND PAYMENTS MADE IN 2003-2005 FOR TAX YEARS 2002 AND PRIOR

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
PETITIONS	JANUARY	\$ 1,410.23	\$ 13,140.11	\$ 121.48	\$ 2,946.93	\$ 175.29	\$ 1,872.85
PETITIONS	FEBRUARY	1,382.94	15,450.61	3,485.06	66,975.00	-	-
PETITIONS	MARCH	73.00	577.63	3,156.03	38,652.83	-	-
PETITIONS	APRIL	45.07	1,921.03	4,018.81	50,786.02	10.41	173.63
PETITIONS	MAY	109.67	10,676.58	98.23	1,831.30	-	-
PETITIONS	JUNE	1,776.72	40,954.32	171.90	4,272.73	2,699.95	32,554.19
PETITIONS	JULY	76.33	441.38	-	-	1.43	13.14
PETITIONS	AUGUST	199.59	1,871.46	-	-	-	-
PETITIONS	SEPTEMBER	688.04	4,952.96	-	-	39.66	541.38
SUB-TOTALS		5,761.59	89,986.08	11,051.51	165,464.81	2,926.74	35,155.19
PETITIONS	OCTOBER	776.08	16,337.05	-	-		
PETITIONS	NOVEMBER	342.96	4,889.48	-	-		
PETITIONS	DECEMBER	51.82	1,291.94	826.66	9,498.16		
GRAND TOTALS		\$ 6,932.45	\$ 112,504.55	\$ 11,878.17	\$ 174,962.97		

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PETITION REFUND PAYMENTS MADE IN 2003-2005 FOR TAX YEARS 2003 AND PRIOR

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
PETITIONS	JANUARY	\$ -	\$ -	\$ 1,906.32	\$ 57,973.64	\$ 943.89	\$ 13,443.69
PETITIONS	FEBRUARY	59.60	9,668.98	1,321.07	67,063.69	-	-
PETITIONS	MARCH	71.35	18,098.02	1,683.35	49,341.46	306.02	3,203.88
PETITIONS	APRIL	2,293.49	96,799.90	2,243.76	57,458.74	484.62	5,841.95
PETITIONS	MAY	3,607.29	103,812.81	1,260.19	26,891.78	90.06	1,079.31
PETITIONS	JUNE	3,109.38	78,186.64	86.07	1,063.58	21.59	1,119.75
PETITIONS	JULY	859.05	18,850.78	90.97	981.96	435.92	3,241.83
PETITIONS	AUGUST	466.00	16,011.08	59.41	1,685.78	3.45	46.97
PETITIONS	SEPTEMBER	1,424.37	23,926.40	52.36	1,271.14	2.93	143.43
SUB-TOTALS		11,890.53	365,354.61	8,703.50	263,731.77	2,288.48	28,120.81
PETITIONS	OCTOBER	2,917.80	53,614.28	-	-		
PETITIONS	NOVEMBER	613.03	38,513.43	112.09	638.84		
PETITIONS	DECEMBER	168.74	2,774.96	818.18	14,896.66		
GRAND TOTALS		\$ 15,590.10	\$ 460,257.28	\$ 9,633.77	\$ 279,267.27		

PETITION REFUND PAYMENTS MADE IN 2003-2005 FOR TAX YEARS 2004 AND PRIOR

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
PETITIONS	JANUARY	-	-	\$ -	\$ -	\$ 3,081.34	\$ 99,281.63
PETITIONS	FEBRUARY	-	-	-	-	1,994.60	70,153.62
PETITIONS	MARCH	-	-	17.23	5,912.98	106.34	2,998.76
PETITIONS	APRIL	-	-	1,216.33	138,742.32	650.40	44,724.38
PETITIONS	MAY	-	-	473.50	38,326.19	260.03	12,287.06
PETITIONS	JUNE	-	-	10,589.94	627,139.85	1,250.37	30,592.52
PETITIONS	JULY	-	-	2,490.12	120,508.37	77.27	10,178.88
PETITIONS	AUGUST	-	-	1,649.43	67,261.55	49.56	13,173.17
PETITIONS	SEPTEMBER	-	-	1,151.25	45,021.05	19,597.43	408,276.96
SUB-TOTALS				17,587.80	1,042,912.31	27,067.34	691,666.98
PETITIONS	OCTOBER	-	-	11,591.73	244,052.49		
PETITIONS	NOVEMBER	-	-	5,116.30	81,365.37		
PETITIONS	DECEMBER	-	-	2,128.04	69,619.79		
GRAND TOTALS		-	-	36,423.87	1,437,949.96		

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



PETITION REFUND PAYMENTS MADE IN 2005 FOR TAX YEAR 2005

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
PETITIONS	JANUARY	-	-			\$ -	\$ -
PETITIONS	FEBRUARY	-	-			174.48	19,641.54
PETITIONS	MARCH	-	-			19.88	7,200.44
PETITIONS	APRIL	-	-			1,083.72	74,406.47
PETITIONS	MAY	-	-			1,024.53	76,039.71
PETITIONS	JUNE	-	-			171.94	17,953.01
PETITIONS	JULY	-	-			125.29	30,207.48
PETITIONS	AUGUST	-	-			145.32	9,524.16
PETITIONS	SEPTEMBER	-	-			4,649.31	483,979.28
SUB-TOTALS						\$ 7,394.47	\$ 718,952.09
PETITIONS	OCTOBER	-	-				
PETITIONS	NOVEMBER	-	-				
PETITIONS	DECEMBER	-	-				
GRAND TOTALS		-	-	-	-		

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMALL CLAIMS REFUND PAYMENTS MADE IN 2003-2005 FOR TAX YEARS 2001 AND PRIOR THROUGH 2005

TYPE OF CLAIM	MONTH	TOTAL REFUNDS FOR 2003			TOTAL REFUNDS FOR 2004			TOTAL REFUNDS FOR 2005		
		# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest
SMALL CLAIMS	JANUARY	1,946	\$ 59,054.67	\$ 926,282.26	2,365	\$ 86,936.60	\$ 935,458.56	1,580	\$ 32,363.58	\$ 1,481,044.23
SMALL CLAIMS	FEBRUARY	2,233★	75,081.99	1,196,822.81	1,561	83,592.85	899,351.19	4,348	25,376.46	3,894,239.74
SMALL CLAIMS	MARCH	455	11,388.92	199,022.82	1,812	106,919.79	1,116,360.50	4,618	17,197.43	2,181,711.55
SMALL CLAIMS	APRIL	710	10,524.90	231,388.97	1,680	100,982.64	1,099,130.02	3,514	17,760.61	1,829,176.04
SMALL CLAIMS	MAY	971	14,578.95	335,718.45	1,815	119,296.70	1,306,261.23	1,887	23,517.16	1,241,268.93
SMALL CLAIMS	JUNE	1,325	23,762.35	553,169.36	1,367	88,533.53	1,118,996.43	1,440	17,393.82	1,101,178.12
SMALL CLAIMS	JULY	1,353	25,068.67	487,308.64	1,701	24,656.35	816,354.24	1,356	19,511.95	1,036,265.97
SMALL CLAIMS	AUGUST	857	17,337.70	305,460.27	2,201	23,610.00	909,651.62	2,256	20,651.13	1,816,375.90
SMALL CLAIMS	SEPTEMBER	1,598	47,929.10	688,998.01	5,214	65,110.89	2,497,884.08	3,146	31,698.06	2,243,265.29
SUB-TOTALS		11,448	284,727.25	4,924,171.59	19,716	699,639.35	10,699,447.87	24,145	205,470.20	16,824,525.77
SMALL CLAIMS	OCTOBER	1,561	48,413.56	866,396.12	6,730	156,160.28	5,449,848.79		-	-
SMALL CLAIMS	NOVEMBER	1,171	34,977.09	489,830.72	8,859	195,512.79	6,408,976.81		-	-
SMALL CLAIMS	DECEMBER	1,166	37,133.71	458,136.69	9,937	151,656.03	9,291,446.54		-	-
GRAND TOTALS		15,346	\$ 405,251.61	\$ 6,738,535.12	45,242	\$ 1,202,968.45	\$ 31,849,720.01			

★These are February 2003 scheduled payments which were delayed because borrowed funds were not received until 2/28/03. Checks were actually dated in March for that reason.

SMALL CLAIMS REFUND PAYMENTS MADE IN 2003-2005 VARIANCES

TYPE OF CLAIM	MONTH	VARIANCE between 2004 & 2003			VARIANCE between 2005 & 2004		
		# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest
SMALL CLAIMS	JANUARY	419	\$ 27,881.93	\$ 9,176.30	(785)	\$ (54,573.02)	\$ 545,585.67
SMALL CLAIMS	FEBRUARY	(672)	8,510.86	(297,471.62)	2,787	(58,216.39)	2,994,888.55
SMALL CLAIMS	MARCH	1,357	95,530.87	917,337.68	2,806	(89,722.36)	1,065,351.05
SMALL CLAIMS	APRIL	970	90,457.74	867,741.05	1,834	(83,222.03)	730,046.02
SMALL CLAIMS	MAY	844	104,717.75	970,542.78	72	(95,779.54)	(64,992.30)
SMALL CLAIMS	JUNE	42	64,771.18	565,827.07	73	(71,139.71)	(17,818.31)
SMALL CLAIMS	JULY	348	(412.32)	329,045.60	(345)	(5,144.40)	219,911.73
SMALL CLAIMS	AUGUST	1,344	6,272.30	604,191.35	55	(2,958.87)	906,724.28
SMALL CLAIMS	SEPTEMBER	3,616	17,181.79	1,808,886.07	(2,068)	(33,412.83)	(254,618.79)
SUB-TOTALS		8,268	414,912.10	5,775,276.28	4,429	(494,169.15)	6,125,077.90
SMALL CLAIMS	OCTOBER	5,169	107,746.72	4,583,452.67			
SMALL CLAIMS	NOVEMBER	7,688	160,535.70	5,919,146.09			
SMALL CLAIMS	DECEMBER	8,771	114,522.32	8,833,309.85			
GRAND TOTALS		29,896	797,716.84	25,111,184.89			

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMALL CLAIMS REFUND PAYMENTS MADE IN 2003-2005 FOR TAX YEARS 2001 AND PRIOR

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
SMALL CLAIMS	JANUARY	\$ 1,392.62	\$ 16,388.94	\$ 858.74	\$ 10,049.33	\$ 789.50	\$ 6,410.39
SMALL CLAIMS	FEBRUARY	2,422.32	26,635.53	413.85	7,666.51	954.59	7,929.17
SMALL CLAIMS	MARCH	1,038.24	7,173.95	1,276.21	28,772.51	998.98	11,687.40
SMALL CLAIMS	APRIL	557.96	5,403.67	1,136.93	28,036.43	355.74	3,254.05
SMALL CLAIMS	MAY	987.70	9,482.49	636.97	8,487.42	1,609.40	12,141.62
SMALL CLAIMS	JUNE	401.74	5,134.29	130.42	1,082.29	757.95	7,268.61
SMALL CLAIMS	JULY	862.69	9,132.07	175.89	2,570.79	1,014.17	8,225.41
SMALL CLAIMS	AUGUST	856.13	10,177.00	294.71	3,317.81	1,035.58	10,049.08
SMALL CLAIMS	SEPTEMBER	2,166.07	28,024.60	795.19	14,321.07	910.76	28,801.75
SUB-TOTALS		10,685.47	117,552.54	5,718.91	104,304.16	8,426.67	95,767.48
SMALL CLAIMS	OCTOBER	1,128.46	16,418.38	762.30	23,587.77		
SMALL CLAIMS	NOVEMBER	909.56	10,364.97	653.54	28,483.51		
SMALL CLAIMS	DECEMBER	474.02	7,841.94	462.82	5,480.64		
GRAND TOTALS		\$ 13,197.51	\$ 152,177.83	\$ 7,597.57	\$ 161,856.08		

SMALL CLAIMS REFUND PAYMENTS MADE IN 2003-2005 FOR TAX YEARS 2002

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
SMALL CLAIMS	JANUARY	\$ 57,662.05	\$ 909,893.32	\$ 524.11	\$ 7,927.51	\$ 109.68	\$ 1,598.91
SMALL CLAIMS	FEBRUARY	72,659.67	1,170,187.28	72.33	1,196.52	260.57	4,108.37
SMALL CLAIMS	MARCH	9,982.83	171,370.73	325.22	5,719.32	34.35	857.12
SMALL CLAIMS	APRIL	6,969.06	112,708.19	261.29	3,896.20	48.39	953.98
SMALL CLAIMS	MAY	3,371.74	52,105.78	216.75	3,041.35	79.54	1,338.06
SMALL CLAIMS	JUNE	3,581.46	49,307.83	345.52	3,641.78	860.07	13,621.89
SMALL CLAIMS	JULY	2,501.22	42,070.50	42.02	625.74	275.13	3,588.73
SMALL CLAIMS	AUGUST	1,561.52	25,659.91	26.26	751.29	327.35	5,323.36
SMALL CLAIMS	SEPTEMBER	2,932.48	48,513.02	796.46	15,137.24	651.28	10,509.95
SUB-TOTALS		161,222.03	2,581,816.56	2,609.96	41,936.95	2,646.36	41,900.37
SMALL CLAIMS	OCTOBER	3,334.05	53,852.78	985.41	11,585.90		
SMALL CLAIMS	NOVEMBER	962.83	13,322.27	34.32	601.20		
SMALL CLAIMS	DECEMBER	928.11	12,497.69	73.60	1,114.61		
GRAND TOTALS		\$ 166,447.02	\$ 2,661,489.30	\$ 3,703.29	\$ 55,238.66		

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



SMALL CLAIMS REFUND PAYMENTS MADE IN 2003-2005 FOR TAX YEARS 2003

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
SMALL CLAIMS	JANUARY	\$ -	\$ -	\$ 85,553.75	\$ 917,481.72	\$ 1,114.64	\$ 13,201.26
SMALL CLAIMS	FEBRUARY	-	-	83,106.67	890,488.16	810.49	7,790.56
SMALL CLAIMS	MARCH	367.85	20,478.14	105,318.36	1,081,868.67	954.43	12,646.71
SMALL CLAIMS	APRIL	2,997.88	113,277.11	99,584.42	1,067,197.39	976.39	9,706.54
SMALL CLAIMS	MAY	10,219.51	274,130.18	118,296.86	1,289,702.36	495.40	4,895.23
SMALL CLAIMS	JUNE	19,779.15	498,727.24	88,057.59	1,114,272.36	1,334.59	16,035.64
SMALL CLAIMS	JULY	21,704.76	436,106.07	16,255.27	205,996.69	1,244.89	13,612.77
SMALL CLAIMS	AUGUST	14,920.05	269,623.36	11,810.43	153,129.08	660.45	7,170.42
SMALL CLAIMS	SEPTEMBER	42,830.55	612,460.39	6,859.77	76,236.80	865.94	8,113.64
SUB-TOTALS		112,819.75	2,224,802.49	614,843.12	6,796,373.23	8,457.22	93,172.77
SMALL CLAIMS	OCTOBER	43,951.05	796,124.96	2,918.71	33,909.38		
SMALL CLAIMS	NOVEMBER	33,104.70	466,143.48	1,789.47	20,413.07		
SMALL CLAIMS	DECEMBER	35,731.58	437,797.06	627.80	7,377.67		
GRAND TOTALS		\$ 225,607.08	\$ 3,924,867.99	\$ 620,179.10	\$ 6,858,073.35		

SMALL CLAIMS REFUND PAYMENTS MADE IN 2004-2005 FOR TAX YEARS 2004

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
SMALL CLAIMS	JANUARY	\$ -	\$ -	\$ -	\$ -	\$ 30,349.76	\$ 1,459,833.67
SMALL CLAIMS	FEBRUARY	-	-	-	-	23,350.81	3,874,411.64
SMALL CLAIMS	MARCH	-	-	-	-	7,563.03	1,657,800.67
SMALL CLAIMS	APRIL	-	-	-	-	2,605.37	840,363.36
SMALL CLAIMS	MAY	-	-	146.12	5,030.10	2,877.63	273,099.01
SMALL CLAIMS	JUNE	-	-	-	-	5,698.18	155,741.81
SMALL CLAIMS	JULY	-	-	8,183.17	607,161.02	9,970.36	329,131.35
SMALL CLAIMS	AUGUST	-	-	11,478.60	752,453.44	6,688.57	251,531.91
SMALL CLAIMS	SEPTEMBER	-	-	56,659.47	2,392,188.97	712.80	20,721.64
SUB-TOTALS				76,467.36	3,756,833.53	89,816.51	8,862,635.06
SMALL CLAIMS	OCTOBER	-	-	151,493.86	5,380,765.74		
SMALL CLAIMS	NOVEMBER	-	-	193,035.46	6,359,479.03		
SMALL CLAIMS	DECEMBER	-	-	150,491.81	9,277,473.62		
GRAND TOTALS		\$ -	\$ -	\$ 571,488.49	\$ 24,774,551.92		

SMALL CLAIMS REFUND PAYMENTS MADE IN 2005 FOR TAX YEAR 2005

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
SMALL CLAIMS	JANUARY	\$ -	\$ -	\$ -	\$ -		
SMALL CLAIMS	FEBRUARY	-	-	-	-		
SMALL CLAIMS	MARCH	-	-	-	-	7,646.64	498,719.65
SMALL CLAIMS	APRIL	-	-	-	-	13,774.72	974,898.11
SMALL CLAIMS	MAY	-	-	-	-	18,455.19	949,795.01
SMALL CLAIMS	JUNE	-	-	-	-	8,743.03	908,510.17
SMALL CLAIMS	JULY	-	-	-	-	7,007.40	681,707.71
SMALL CLAIMS	AUGUST	-	-	-	-	11,939.18	1,542,301.13
SMALL CLAIMS	SEPTEMBER	-	-	-	-	28,557.28	2,175,118.31
SUB-TOTALS						96,123.44	7,731,050.09
SMALL CLAIMS	OCTOBER	-	-	-	-		
SMALL CLAIMS	NOVEMBER	-	-	-	-		
SMALL CLAIMS	DECEMBER	-	-	-	-		
GRAND TOTALS		\$ -	\$ -	\$ -	\$ -		

ASSESSMENT REVIEW COMMISSION

STATUS REPORT



ASSESSMENT REVIEW COMMISSION

MEMORANDUM

TO: Arthur Gianelli

FROM: Glenn Borin

SUBJECT: Quarterly Report – September 30, 2005

Cyclical events during quarter

Town receivers' returns of taxes paid for 2004-05 received and adjusted by the County Treasurer.

Overview

In the third quarter ARC processed 501 settlements involving commercial properties with pending litigation. These generated an estimated \$50 million in refunds or cancelled tax liability, exclusive of interest. Major settlements included several golf courses and two water utilities. The year-to-date total was \$97 million.

Total payout for commercial cases, including cases processed by the County Attorney's office and a handful of trial judgments brought the year-to-date total for refunds only, including interest, to \$101 million. It is anticipated that by the end of October the value of settlement refunds will reach the \$139 million that has been projected since last year's Multi Year Financial Plan. Additional settlements in November and December, as well all of the contributions made by the Refunds without Settlement initiative, will further reduce the backlog of outstanding liability carried into 2006 when tax refunds will be subject to pay-as-you-go treatment.

The County Treasurer recognized more than \$18.7 million in cancelled taxes resulting from issuance of corrected tax bills for 2004-05 and reductions of arrears and liens. This annual amount, which is the highest amount on record, resulted from initiatives by ARC and County IT to facilitate the issuance of corrected tax bills. This activity is expected to level off or moderately decline for the 2005-06 year because the proliferation of transition assessments prevented ARC from providing the same level of information to the Receivers. In general terms, the proliferation of transitional assessment has reduced County liability for tax years starting with 2005-06 but it also made some existing programming obsolete; the necessary automation is expected to be in place for 2006-07 tax year corrections.

ARC finalized its internal and external procedures for processing the refunds without settlements. County IT completed initial development of a new application for tracking commercial cases that improves productivity and reporting and facilitates the completion of the Refunds without Settlement initiative in

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



the last quarter of this year. The County Treasurer entered into an escrow arrangement with Commerce Bank for the Refund without Settlement initiative.

ARC issued a new commercial conference schedule on August 8, which, for the first time, provides for review of all commercial cases within a one-year period. This schedule also provides for examinations under oath for cases where requested economic data were not submitted by the dates specified in the schedule. ARC had previously advised counsel for property owners that ARC would use the authority granted by state law to require examinations and, if necessary, dismissal of assessment appeals with prejudice for willful noncompliance. Compliance with information requests has greatly improved. At the same time ARC's full-strength appraisal staff and improved IT environment enable it to make determinations on the merits on all cases on its schedule, excepting only those that may be dismissed for noncompliance or that are discontinued voluntarily.

The Supreme Court completed hearings on 2004-05 Small Claims cases in September and began hearings on 2005-06 cases. All of the ARC settlements and most of the hearing officer determinations were completed for 2004-05 and processed by the Department of Assessment for implementation by the town receivers or County Treasurer.

The total Small Claims refunds in 2005 is expected to be no more than \$27 million, which includes some cases resolved in 2004. Based on current reduction rates and the actual number of 2005-06 Small Claims proceedings, which are both down from last year, the anticipated refunds in 2006 will about 50% less, bringing it to the low end of the range of pre-revaluation activity despite the increase in school tax levies in the intervening years.

With the conclusion of the 2004-05 hearings, the County ended its long-standing practice of outsourcing defense at Small Claims hearings. ARC will continue to contract with appraisal firms for traditional appraisal work as needed for expert testimony and other purposes.

Refunds and cancellations anticipated in 2005: Plan and Actual (\$ millions):

Total refunds and cancellations paid reached \$138.2 million for the year to date. The plan, as revised in May 2005, and payouts to date are as follows:

	2004 Plan	2005 Plan	Actual (Sept. 30)
Commercial	139	139	101.1
Residential	47	27	16.8
Cancellations	15	20	18.7
Petitions	<u>1</u>	<u>1</u>	<u>1.6</u>
Total	201	187	138.2

ARC has a total staff of 36 full-time employees, including 25 appraisers, and has three hires in process. Overtime usage is within budget appropriations. Full-time staff is expected to reach 43 by year-end.

ARC's e-government initiative that will allow homeowners and lawyers to file and track appeals on the Internet was completed and tested successfully. Public use will commence in January 2006.



ASSESSMENT REVIEW COMMISSION 2005

COMMERCIAL ASSESSMENT REDUCTIONS AFTER FINAL ROLL COMPLETION

Month	Cases Settled	Estimated Refund
January	89	1,703,270
February	69	13,346,486
March	79	2,940,263
April	77	5,297,423
May	87	15,861,554
June	93	8,210,313
July	124	11,907,872
August	127	13,617,378
September	250	24,236,608
Total to Date	995	97,121,167

Estimated refund without interest.
Includes amounts to be implemented by cancellations.
Each case may include multiple parcels and tax years.

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Year to Date Residential Progress -- Administrative Review

				2005 Applications
Description	Parcel Count	Parcel %	Est. Tax Liability	% Tax Liability
Reduced on roll	3,798	3.56%	\$46,002,287	4.13%
Reduced on roll by stipulation	29,289	27.46%	\$315,378,516	28.29%
Denied on merits or incomplete	73,591	68.98%	\$753,398,968	67.58%
Total	106,678	100.00%	\$1,114,779,771	100%

Year to Date Residential Reductions Implemented

Description	Parcels	Est. Tax Liability	Est. Tax Reduction	% Reduction
Reduced on roll	3,798	\$46,002,287	\$5,975,129	12.99%
Reduced on roll by stipulation	29,289	\$315,378,516	\$33,329,485	10.57%
Total reductions	33,087	\$361,380,803	\$39,304,614	10.88%

SCAR Conference Settlements

	Parcels	Assessed Value	Corrected Assessed Value	Reduction
Settlement of Reduction				
2003/04 Petitions	8,720	41,411,693	37,359,621	4,052,072
2004/05 Petitions	10,190	45,058,884	40,819,993	4,238,891
2005/06 Petitions	2,925	9,803,532	8,609,456	1,194,076
Settlement of No Reduction				
2003/04 Petitions	4,498	14,872,724		
2004/05 Petitions	7,244	23,375,311		

NIFA PROCEEDS REPORT

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



COUNTY OF NASSAU

Inter-Departmental Memo

To: Arthur Gianelli, Deputy County Executive for Budget and Finance
Jane Cunneen, Deputy Chief Financial Officer, NIFA

From: Henry M. Dachowitz, County Treasurer

Date: October 25, 2005

Subject: Unspent NIFA Bond Proceeds at NIFA & County Levels – September 2005

Attached please find our monthly reporting package on Unexpended NIFA Bonds Proceeds as of September 30, 2005. The documents included are as follows:

1. Summary Schedule
2. Analysis of Unexpended NIFA Proceeds Held by NIFA
3. NIFA Funds Requisitioned and Released to Nassau County
4. Unexpended NIFA Proceeds Held by the County

Per the attached schedules, as of September 30, 2005 there were \$130,564,549.08 in unexpended NIFA bond proceeds composed of \$80,448,639.08 at the NIFA level and \$50,115,910 at the County level.

HMD/sl
Attachment

cc: Elizabeth Botwin, Chief Deputy County Attorney
Conal Denion, Senior Counsel
Edward Oswald, Orrick, Herrington, and Sutcliffe, LLP
Thomas Myers, Orrick, Herrington, and Sutcliffe, LLP
Nancy Winkler, Public Financial Management
Wei-Li Pai, Public Financial Management
Linda Ginty, Public Financial Management
John Macari, Chief Deputy County Treasurer
Grace Wang, Field Accountant, Treasurer's Office
John Gahan, Office of Management and Budgets
Jeffrey Nogid, Debt Manager
Roseann D'Alleva, County Stat
Martha Wong, Deputy Budget Director
Barry Paul, Deputy Budget Director

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Nassau County
Summary Schedule - - - Unexpended NIFA Bond Proceeds
As of September 30, 2005

	Balances at NIFA	Balances at County Level				Total Unspent NIFA Proceeds
		NIFA Cash	Negative Cash	NIFA Retainage	Total Balance at County	
Tax Certiorari	\$697,204.93	\$32,790,888	\$0	\$0	\$32,790,888	\$33,488,092.93
Other Settlements and Judgments	\$23,235,015.31	\$27,000	(\$30,000)	\$0	(\$3,000)	\$23,232,015.31
Capital Projects - Capital		\$15,101,714	(\$908,136)	\$1,412,939	\$15,606,517	
Capital Projects - Sewer		\$1,381,915	(\$165,216)	\$435,416	\$1,652,115	
subtotal	\$40,972,135.10	\$16,483,629	(\$1,073,352)	\$1,848,355	\$17,258,632	\$58,230,767.10
Capital Projects - Bldg Consolid'n.	\$15,000,000.00					
Capital Projects - Total	\$55,972,135.10	\$16,483,629	(\$1,073,352)	\$1,848,355	\$17,258,632	\$73,230,767.10
Reassessment	\$544,283.74	\$0	(\$54,165)	\$123,555	\$69,390	\$613,673.74
Costs of Issuance	\$0.00	\$0			\$0	\$0.00
Debt Restructuring	\$0.00	\$0			\$0	\$0.00
Cash Flow Borrowings	\$0.00	\$0			\$0	\$0.00
Grand Totals	\$80,448,639.08	\$49,301,517	(\$1,157,517)	\$1,971,910	\$50,115,910	\$130,564,549.08

**KEY PERFORMANCE
INDICATORS**

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Vertical	Department	On-Board 1/1/2002	FY2005 Budget	On-Board 1/1/2005	On-Board 9/29/2005	Budget Variance	Change from 1/1/2005	Change from 1/1/2002
Public Safety	Consumer Affairs	30	44	34	39	(5)	5	9
	Correctional Center/Sheriff	1,278	1,240	1,191	1,226	(14)	35	(52)
	Emergency Management	0	7	5	5	(2)	0	5
	Fire Commission	121	113	114	113	0	(1)	(8)
	Medical Examiner	51	50	47	53	3	6	2
	Police District	1,807	1,697	1,677	1,745	48	68	(62)
	Police Headquarters	1,728	1,780	1,581	1,645	(135)	64	(83)
	Probation	286	244	228	234	(10)	6	(52)
	Public Administrator	7	7	7	8	1	1	1
	Traffic and Parking Violations Agency	33	35	34	35	0	1	2
	Sub-Total	5,341	5,217	4,918	5,103	(114)	185	(238)
Health & Human Services	Drug & Alcohol Addiction	42	90	88	85	(5)	(3)	43
	Health	289	241	237	232	(9)	(5)	(57)
	Mental Health	20	20	19	16	(4)	(3)	(4)
	Physically Challenged	6	6	6	7	1	1	1
	Senior Citizens Affairs	39	35	34	36	1	2	(3)
	Social Services	975	852	854	836	(16)	(18)	(139)
	Veterans Services	8	9	8	9	0	1	1
	Youth Board	8	7	7	7	0	0	(1)
	Sub-Total	1,387	1,260	1,253	1,228	(32)	(25)	(159)
Parks, Public Works & Partnerships	Recreation, Parks and Museums	337	263	213	254	(9)	41	(83)
	Public Works	678	567	566	520	(47)	(46)	(158)
	Sub-Total	1,015	830	779	774	(56)	(5)	(241)
Shared Services	Board of Elections	107	106	106	108	2	2	1
	Civil Service	67	61	62	58	(3)	(4)	(9)
	Investigations	10	4	4	4	0	0	(6)
	CF - Constituent Affairs	14	19	18	17	(2)	(1)	3
	CF - Printing, Mail & Graphics	37	39	38	40	1	2	3
	County Attorney	131	150	157	159	9	2	28
	Human Resources	0	11	11	12	1	1	12
	Labor Relations	1	4	4	6	2	2	5
	Information Technology	119	104	92	96	(8)	4	(23)
	Real Estate Services	11	12	13	12	0	(1)	1
	Records Management	19	10	9	9	(1)	0	(10)
	Traffic Safety Board	3	3	3	2	(1)	(1)	(1)
	Sub-Total	519	523	517	523	0	6	4
Budget and Finance	Assessment Review Commission	9	37	28	36	(1)	8	27
	Office of Management and Budget	12	35	40	42	7	2	30
	Purchasing	28	23	23	21	(2)	(2)	(7)
	Treasurer	58	45	45	44	(1)	(1)	(14)
	Sub-Total	107	140	136	143	3	7	36
Economic Development	Coord. Agency for Spanish Americans	5	7	6	6	(1)	0	1
	Housing & Intergovernmental Affairs	3	11	9	12	1	3	9
	Human Rights Commission	12	10	10	10	0	0	(2)
	Minority Affairs	4	11	9	10	(1)	1	6
	Planning	13	21	19	19	(2)	0	6
	Sub-Total	37	60	53	57	(3)	4	20
Elected Officials	Assessment	121	228	172	206	(22)	34	85
	County Comptroller	80	90	84	91	1	7	11
	District Attorney	363	352	339	354	2	15	(9)
	County Executive	8	34	40	42	8	2	34
	County Clerk	92	102	91	100	(2)	9	8
	Legislature	89	97	83	87	(10)	4	(2)
	Sub-Total	753	903	809	880	(23)	71	127
	Sub-Total Full-Time Employees	9,159	8,933	8,465	8,708	(225)	243	(451)
HHS	Contract Employees	316	79	79	59	(20)	(20)	(257)
	Subtotal FT and Contract Employees	9,475	9,012	8,544	8,767	(245)	223	(708)

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



REPORT 2: Full-Time Staffing By Union

Vertical	Department	CSEA	DAI	IPBA	PBA	SHOA	SOA	Total Union On-Board 9/29/2005	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	CONTRACT EMPLOYEE	Total Non Union On-Board 9/29/2005	Grand Total On-Board 9/29/2005
Public Safety	Consumer Affairs	33						33				6	6	39
	Correctional Center	169				1,052		1,221				5	5	1,226
	Emergency Management							-				5	5	5
	Fire Commission	113						113					-	113
	Medical Examiner	51						51			2		2	53
	Police District	104	1		1,446		194	1,745					-	1,745
	Police Headquarters	681	375		366		219	1,641			4		4	1,645
	Probation	233						233			1		1	234
	Public Administrator	6						6			2		2	8
	Traffic and Parking Violations Agency	30						30			5		5	35
	Sub-Total	1,420	376	-	1,812	1,052	413	5,073	-	-	30		30	5,103
Health & Human Services	Drug & Alcohol Addiction	83						83			2		2	85
	Health	229						229			3		3	232
	Mental Health	14						14			2		2	16
	Physically Challenged							-			7		7	7
	Senior Citizens Affairs	34						34			2		2	36
	Social Services	825						825			11		11	836
	Veterans Services	6						6			3		3	9
	Youth Board	6						6			1		1	7
	Sub-Total	1,197	-	-	-	-	-	1,197	-	-	31		31	1,228
Parks, Public Works & Pathways	Recreation, Parks and Museums	245						245			9		9	254
	Public Works	513						513			7		7	520
	Sub-Total	758	-	-	-	-	-	758	-	-	16		16	774
Shared Services	Board of Elections	94						94			14		14	108
	Civil Service	56						56			2		2	58
	Investigations							-			4		4	4
	CF - Constituent Affairs							-			17		17	17
	CF - Printing, Mail & Graphics	40						40					-	40
	County Attorney	51						51			108		108	159
	Human Resources							-			12		12	12
	Labor Relations							-			6		6	6
	Information Technology	91						91			5		5	96
	Real Estate Services	5						5			7		7	12
	Records Management	9						9					-	9
	Sub-Total	348	-	-	-	-	-	348	-	-	175		175	523
Budget and Finance	Assessment Review Commission	30						30			6		6	36
	Office of Management and Budget							-			42		42	42
	Purchasing	20						20			1		1	21
	Treasurer	40						40			4		4	44
	Sub-Total	90	-	-	-	-	-	90	-	-	53		53	143
Economic Development	Coord. Agency for Spanish Americans							-			6		6	6
	Housing & Intergovernmental Affairs							-			12		12	12
	Human Rights Commission	8						8			2		2	10
	Minority Affairs							-			10		10	10
	Planning	15						15			4		4	19
	Sub-Total	23	-	-	-	-	-	23	-	-	34		34	57
Elected Officials	Assessment	197						197		1	8		9	206
	County Comptroller	78						78		1	12		13	91
	District Attorney	140		34				174		1	179		180	354
	County Executive							-		1	41		42	42
	County Clerk	93						93		1	6		7	100
	Legislature							-		19	68		87	87
	Sub-Total	508	-	34	-	-	-	542	-	24	314	-	338	880
HHS	Contract Employees											59	59	59
	Sub-Total Full-Time Employees	4,344	376	34	1,812	1,052	413	8,031	-	24	653	59	736	8,767

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 3: Grant Fund Full-Time Staffing

Vertical	Department	CSEA	DAI	PBA	SHOA	SOA	Total Union	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	CONTRACT EMPLOYEE	Total Non Union	Grand Total
							On-Board 9/29/2005					On-Board 9/29/2005	
Public Safety	Criminal Justice						-			1		1	1
	Probation	22					22					-	22
	Sub-Total	22	-	-	-	-	22	-	-	1		1	23
Health & Human Services	Drug & Alcohol Addiction	28					28					-	28
	Health	92					92					-	92
	Mental Health	12					12			1		1	13
	Social Services	53					53					-	53
	Sub-Total	185	-	-	-	-	185	-	-	1		1	186
Parks, Public Works & Partnerships	Recreation, Parks and Museums	4					4					-	4
	Sub-Total	4	-	-	-	-	4	-	-	-		-	4
Economic Development	Housing & Intergovernmental Affairs						-			56		56	56
	Planning	4					4						4
	Sub-Total	4	-	-	-	-	4	-	-	56		56	60
HHS	Contract Employees										20	20	20
	Sub-Total Full-Time Employees	215	-	-	-	-	215	-	-	58	20	78	293

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 4: Overtime Spending

	Historical Actuals		Month-to-Date	Year-to-Date				2005 Budget
	Sep 04	2004 Total	Sep 05 Actual	Actual 2004	Actual 2005	Variance	% Increase/ (Decrease)	
Comm. Of Accounts	-	-	-	-	-	-	0.00%	-
Assessment Review	16,466	192,539	19,315	124,578	132,251	7,673	6.16%	300,000
Assessment	2,820	155,105	256	91,685	142,915	51,230	55.88%	330,000
County Attorney	-	-	-	-	-	-	0.00%	4,000
OMB	-	-	-	-	-	-	0.00%	-
Constituent Affairs	-	16,891	4,783	1,511	15,860	14,349	949.64%	-
Consumer Affairs	3,830	59,759	1,523	35,741	24,009	(11,732)	-32.83%	60,000
Correctional Ctr/Sheriff	2,126,281	25,480,064	1,558,893	17,346,838	15,761,701	(1,585,137)	-9.14%	21,558,399
County Executive	-	-	-	-	-	-	0.00%	-
County Clerk	-	-	-	-	-	-	0.00%	-
County Comptroller	-	10,224	-	8,635	3,006	(5,629)	-65.19%	100,000
Civil Service	932	39,865	3,379	25,077	29,273	4,196	16.73%	31,500
District Attorney	4,207	95,694	11,663	54,863	82,689	27,826	50.72%	90,000
Drug & Alcohol	-	-	-	-	680	680	100.00%	-
Emergency Management	-	-	-	-	-	-	0.00%	-
Board of Elections	-	36,411	89	3,342	4,017	675	20.20%	60,000
Health	31,978	154,456	2,224	106,437	62,127	(44,310)	-41.63%	185,000
Housing & Intergovt	-	-	-	-	-	-	0.00%	-
Physically Challenged	-	-	-	-	-	-	0.00%	-
Human Rights	-	-	-	-	-	-	0.00%	-
Information Technology	1,478	36,872	1,931	8,879	14,693	5,814	65.48%	15,000
Labor Relations	-	-	-	-	-	-	0.00%	-
Legislature	-	-	-	-	-	-	0.00%	-
Minority Affairs	-	-	-	-	-	-	0.00%	-
Medical Examiner	2,769	50,316	5,014	38,808	38,444	(364)	-0.94%	50,000
Mental Health	768	11,897	993	6,952	6,095	(857)	-12.33%	20,000
Public Administrator	504	5,608	211	3,933	3,120	(813)	-20.67%	20,000
Probation	7,231	379,926	24,779	237,251	369,982	132,731	55.95%	500,000
Human Resources	-	1,519	-	-	2,855	2,855	100.00%	-
Recreation & Parks	-	-	-	-	-	-	0.00%	-
Planning	-	5,447	871	640	9,364	8,724	1363.13%	43,800
Purchasing	-	-	352	-	966	966	100.00%	-
Real Estate	(4,001)	2,843	65	-	3,658	3,658	100.00%	2,000
Records Management	-	-	-	-	-	-	0.00%	-
Public Works	34,747	1,000,157	76,261	734,492	1,556,369	821,877	111.90%	1,285,000
CASA	-	-	-	-	-	-	0.00%	-
Senior Citizens	-	2,400	495	-	495	495	100.00%	-
Social Services	102,300	1,464,530	172,065	1,063,456	1,021,291	(42,165)	-3.96%	1,268,335
Treasurer	2,884	79,604	8,919	15,175	41,185	26,010	171.40%	510,000
Traffic Safety	-	-	-	-	-	-	0.00%	-
TPVA	22,926	372,794	84,680	200,903	270,288	69,385	34.54%	100,000
Veterans Services	-	-	-	-	-	-	0.00%	-
Youth Board	-	-	-	-	-	-	0.00%	-
Total General Fund	2,358,120	29,654,921	1,978,761	20,109,196	19,597,333	(511,863)	-2.61%	26,533,034
Parks Recreation	51,579	384,572	100,672	306,417	814,679	508,262	165.87%	236,000
Police District	2,833,735	26,586,342	2,483,751	14,745,339	15,131,173	385,834	2.62%	19,970,733
Police HQ	1,570,574	20,063,776	1,682,583	11,104,706	13,192,181	2,087,475	18.80%	15,937,653
Fire Commission	85,511	870,742	143,389	595,894	647,648	51,754	8.69%	700,000
Subtotal - 5 Funds	6,899,519	77,560,353	6,389,156	46,861,552	49,383,014	2,521,462	5.11%	63,377,420

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 5: Utilities

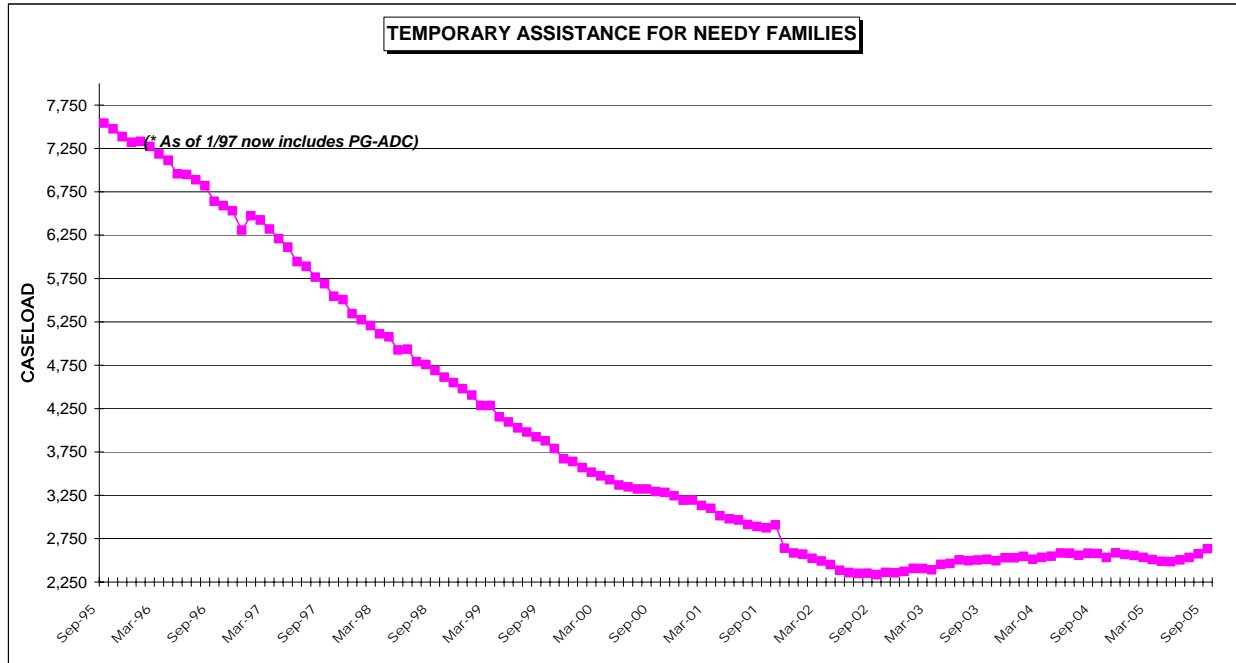
UTILITIES REPORT - September, 2005

Fund Type	Description	1/1/2005 Budget	SEPTEMBER 2004 YTD	SEPTEMBER 2005 YTD	Variance to Budget 05	2005 YTD % Expended	2004 YTD % Expended	Expended Variance '05-'04
General Fund	Water	974,200	700,456	621,987	352,213	63.85	64.57	-0.72
	Cellular Phone	0	-	209,407	-209,407	0.00	0.00	0.00
	Fuel	2,772,314	1,972,525	942,203	1,830,111	33.99	80.24	-46.25
	Light, Power	15,783,989	11,103,412	13,370,012	2,413,977	84.71	65.35	19.36
	Telephone	5,487,008	3,165,956	3,384,212	2,102,796	61.68	61.94	-0.26
	Steam	306,000	264,752	0	306,000	0.00	100.00	-100.00
	Heating and Cooling	0	740,676	0	0	0.00	100.00	-100.00
	Light & Power -TRI-GEN	5,050,000	-	2,818,293	2,231,707	55.81	0.00	55.81
	Appropriation Transfer	0	-	0	0	0.00	0.00	0.00
	TOTAL	30,373,511	17,947,777	21,346,114	9,027,397	70.28	63.32	6.96
Parks & Recreation	Water	0	-	0	0	0.00	0.00	0.00
	Cellular Phone	0	-	0	0	0.00	0.00	0.00
	Fuel	0	786	0	0	0.00	100.00	-100.00
	Light, Power	0	-	0	0	0.00	0.00	0.00
	Telephone	0	-	0	0	0.00	0.00	0.00
	Steam	0	-	0	0	0.00	0.00	0.00
	Appropriation Transfer	0	-	0	0	0.00	0.00	0.00
	TOTAL	0	786	0	0	0.00	100.00	-100.00
Police District(PDD)	Water	9,277	8,393	26,531	-17,254	285.99	73.47	212.52
	Fuel	125,998	96,924	178,610	-52,612	141.76	63.14	78.62
	Light, Power	525,000	302,718	364,372	160,628	69.40	60.29	9.11
	Telephone	325,000	155,496	214,006	110,994	65.85	70.41	-4.56
	TOTAL	985,275	563,531	783,519	201,756	79.52	63.47	16.05
Police Headquarters (PDH)	Telephone	0	0	162,601	-162,601	0.00	0.00	0.00
	Appropriation Transfer in	2,100,000	0	325,963	1,774,037	15.52	0.00	15.52
	Budget Reduction	0	0	0	0	0.00	0.00	0.00
	TOTAL	2,100,000	0	488,564	1,611,436	23.26	0.00	23.26
County Totals	Water	983,477	708,849	648,518	334,959	65.94	64.67	1.27
	Cellular Phone	0	0	209,407	-209,407	0.00	0.00	0.00
	Fuel	2,898,312	2,070,235	1,120,813	1,777,499	38.67	79.24	-40.57
	Light, Power	16,308,989	11,406,130	13,734,384	2,574,605	84.21	65.21	19.00
	Telephone	5,812,008	3,321,452	3,760,819	2,051,189	64.71	62.30	2.41
	Steam	306,000	264,752	0	306,000	0.00	100.00	-100.00
	Heating and Cooling	0	740,676	0	0	0.00	100.00	-100.00
	Light & Power - TRI-GEN	5,050,000	0	2,818,293	2,231,707	55.81	0.00	55.81
	Appropriation Transfer in	2,100,000	0	325,963	1,774,037	15.52	0.00	15.52
	Budget Reduction	0	0	0	0	0.00	0.00	0.00
	TOTAL	33,458,786	18,512,094	22,618,197	10,840,589	67.60	63.33	4.27

Source : NURHS, Laura Amkraut - Information Technology

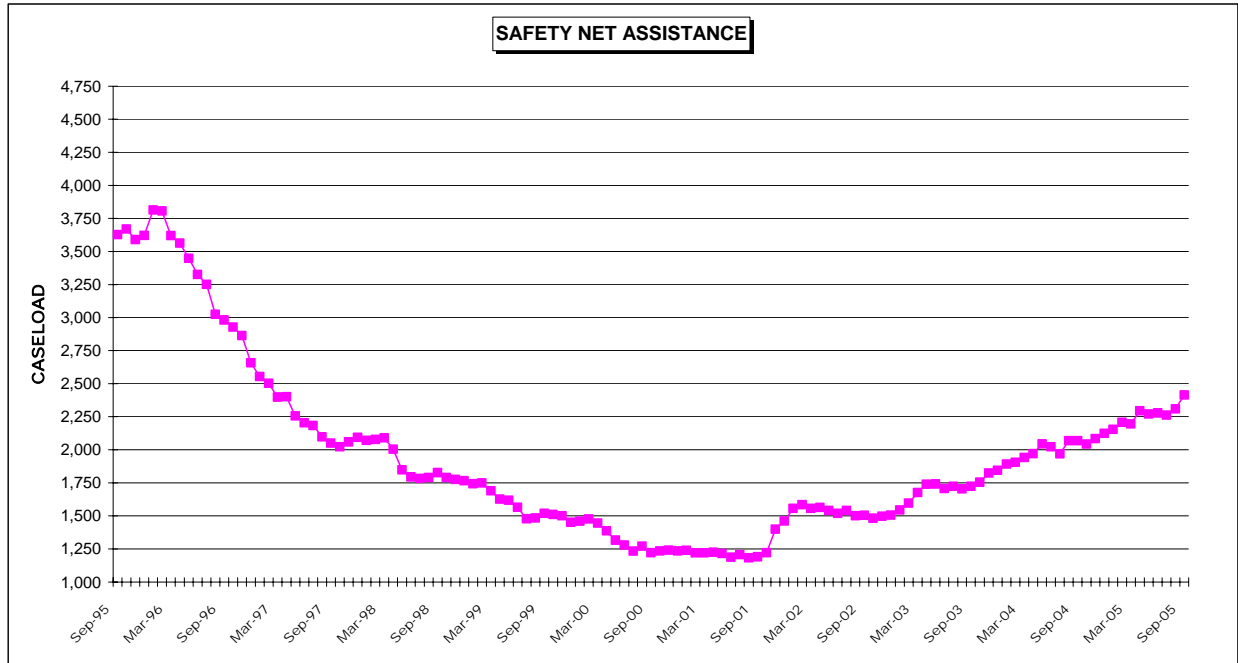


KPI REPORT 6: DSS Caseloads



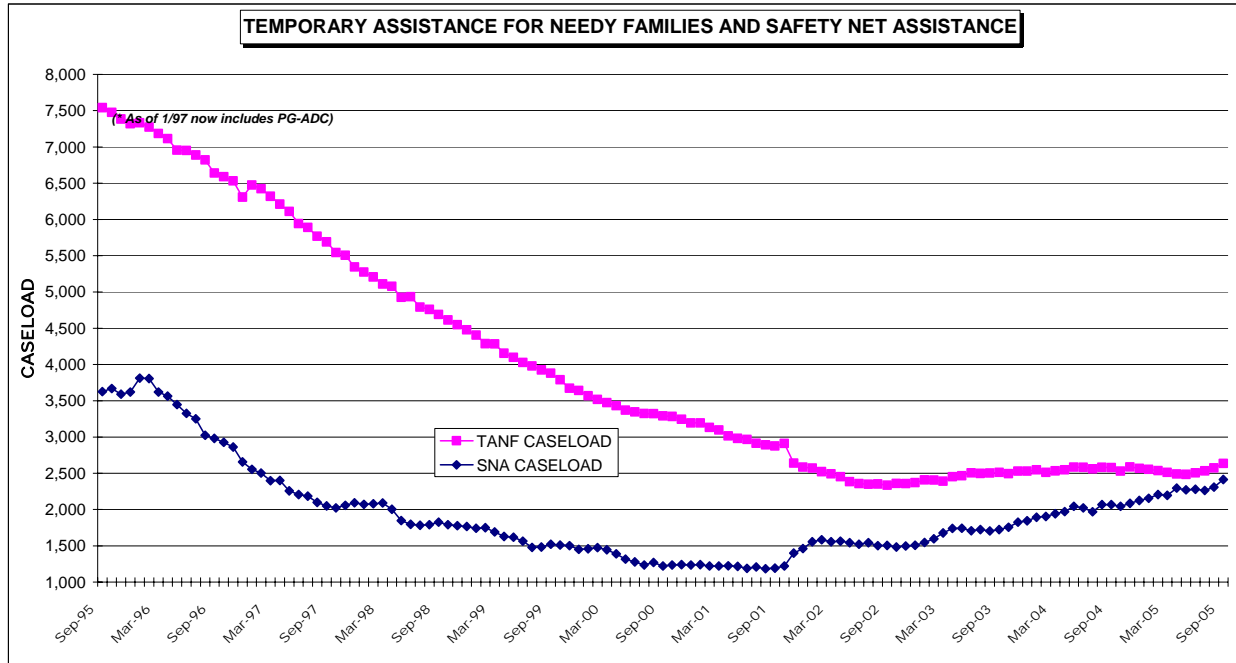


KPI REPORT 6: DSS Caseloads



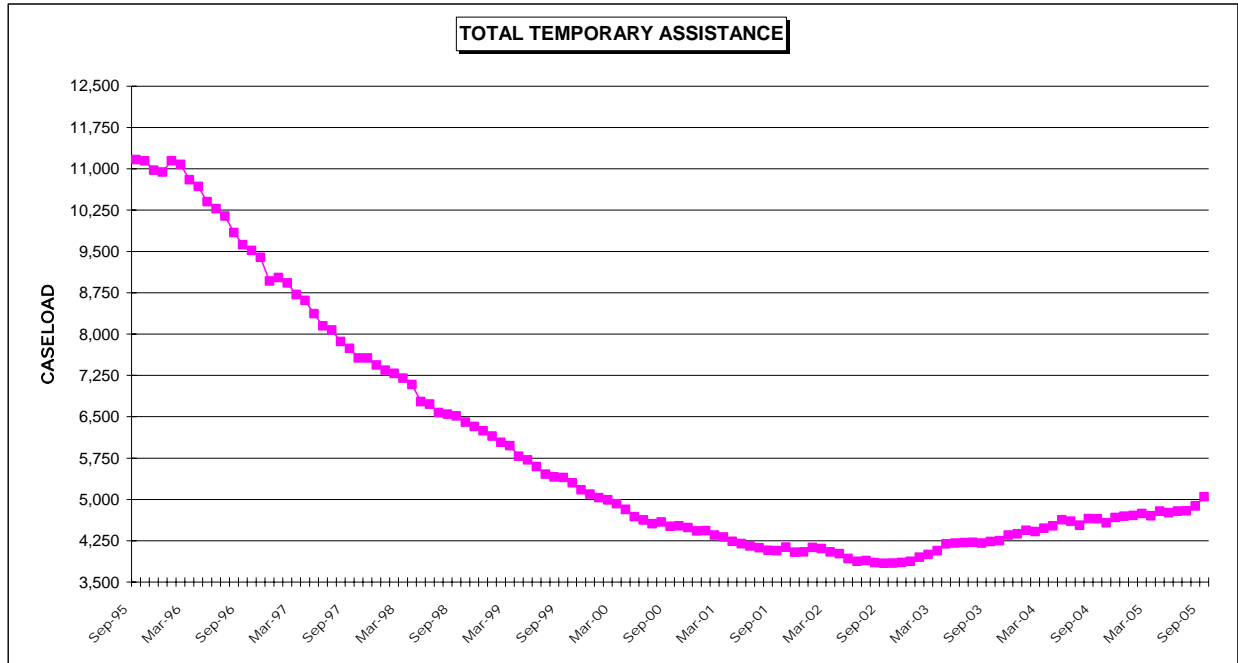


KPI REPORT 6: DSS Caseloads



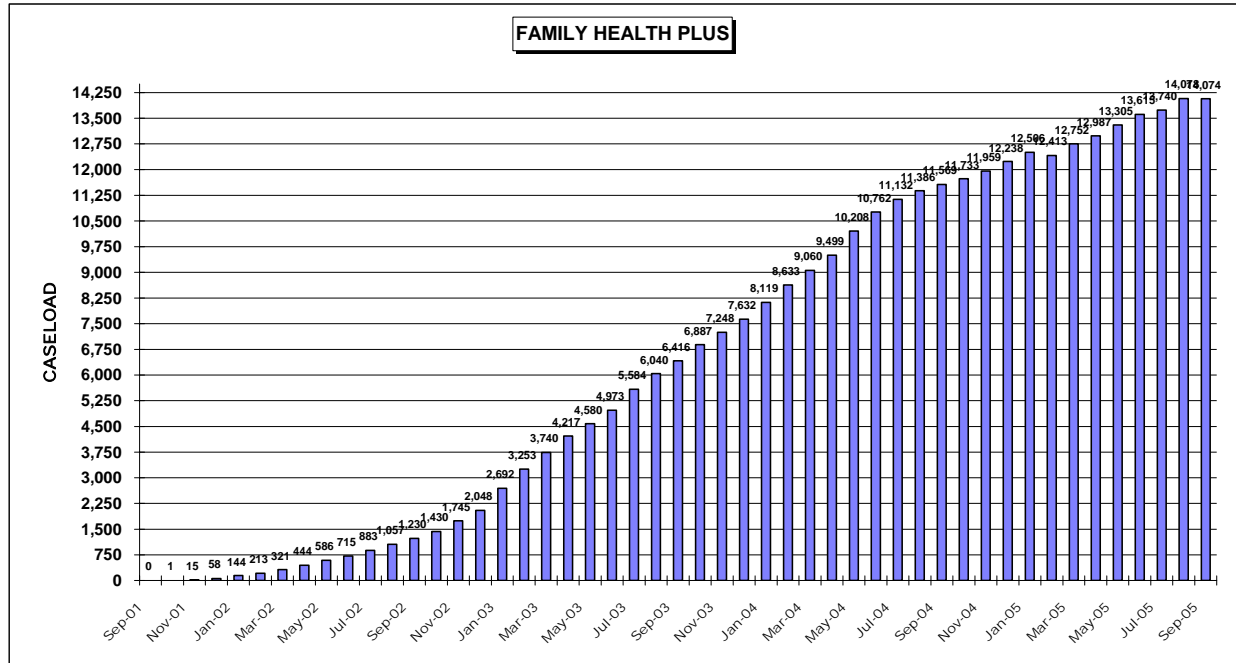


KPI REPORT 6: DSS Caseloads



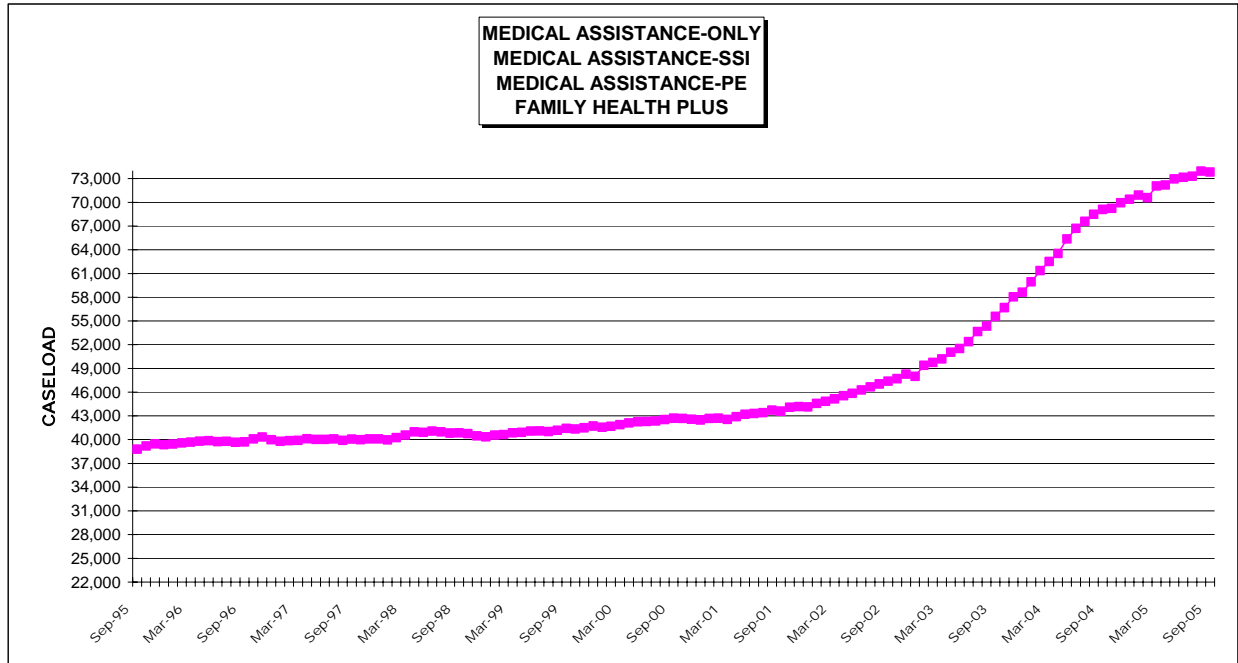


KPI REPORT 6: DSS Caseloads



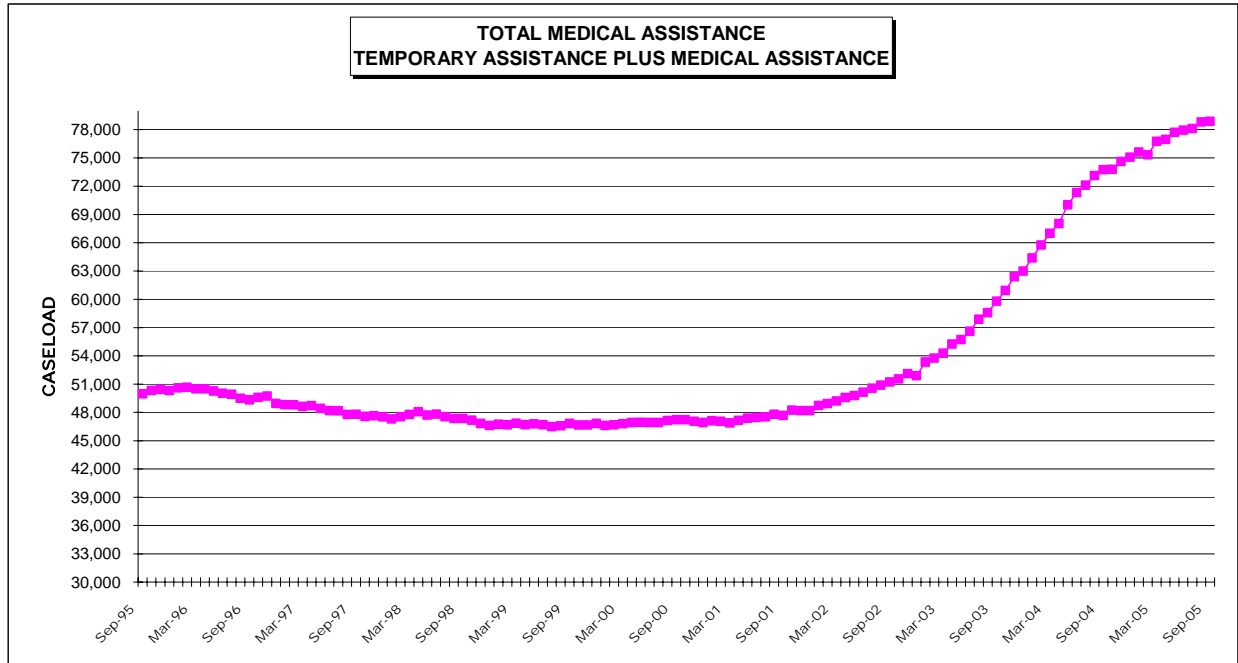


KPI REPORT 6: DSS Caseloads



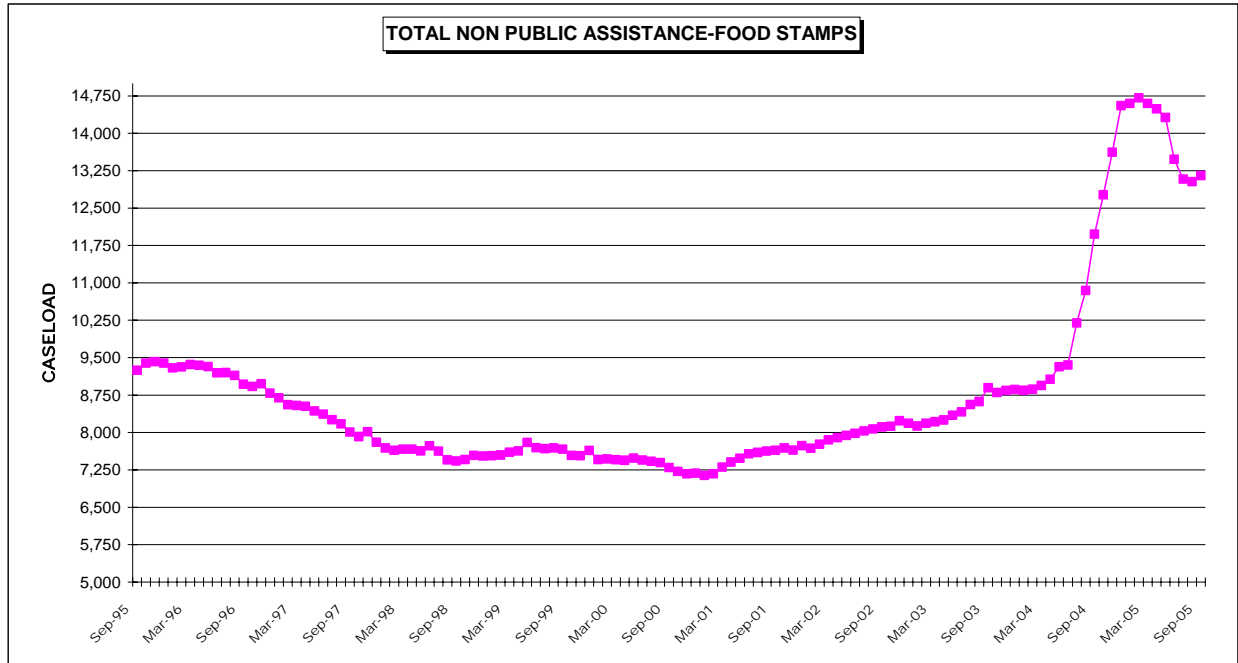


KPI REPORT 6: DSS Caseloads



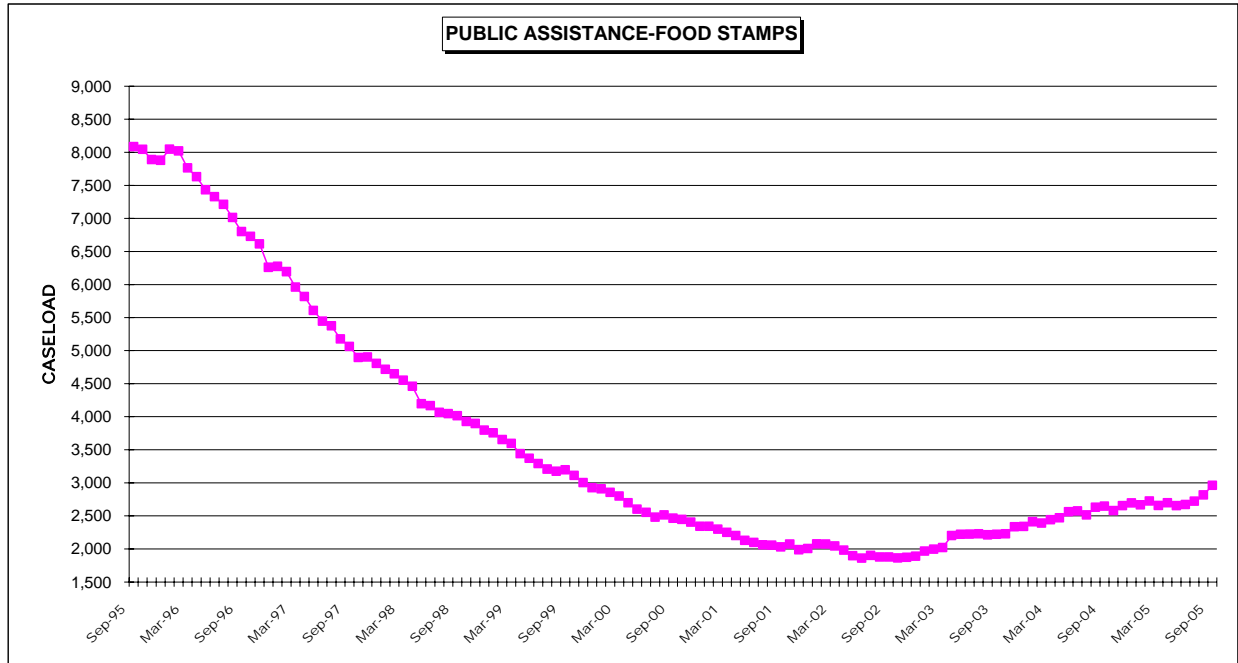


KPI REPORT 6: DSS Caseloads



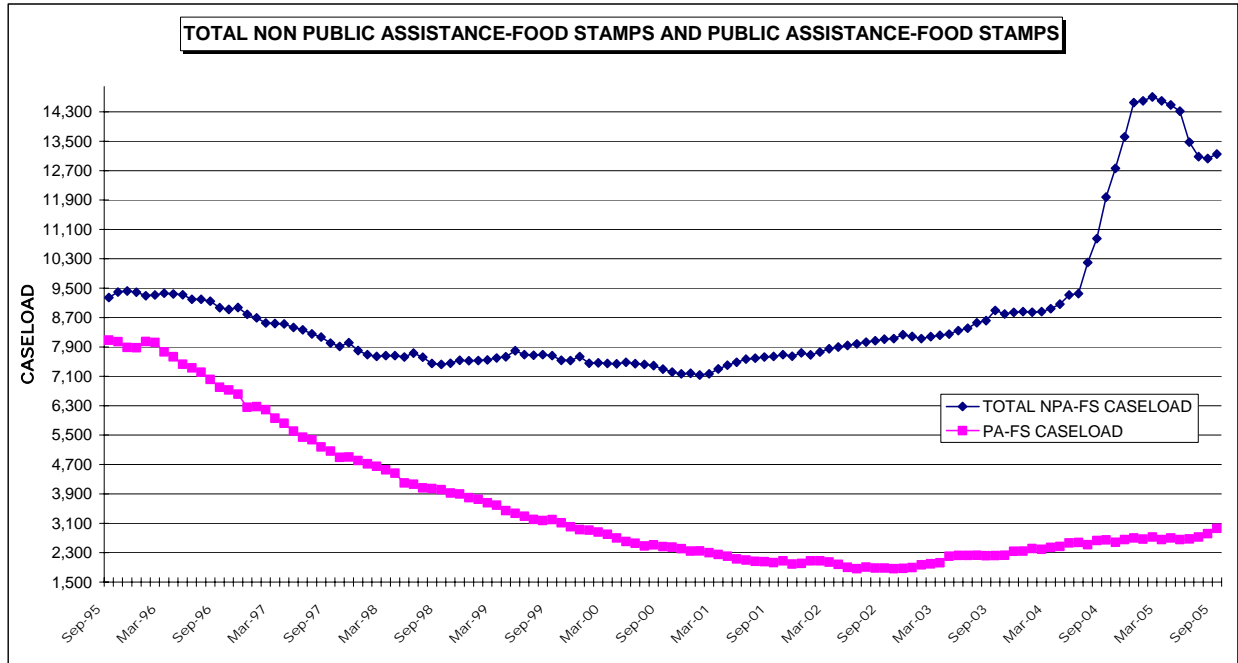


KPI REPORT 6: DSS Caseloads



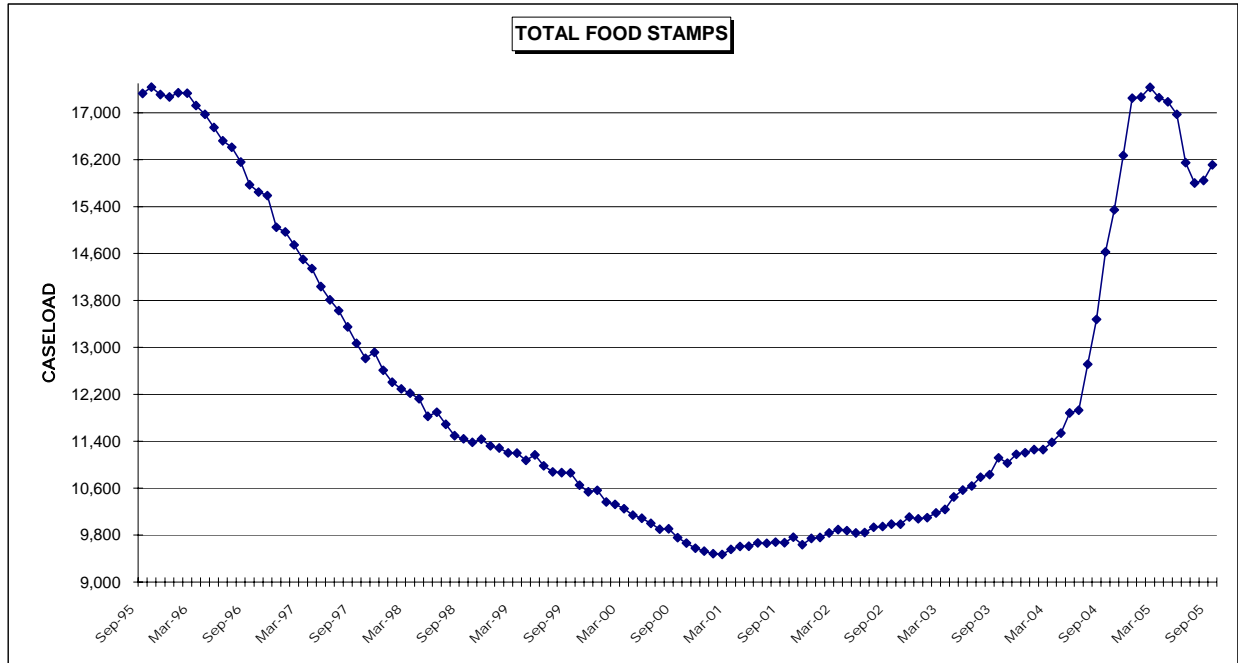


KPI REPORT 6: DSS Caseloads



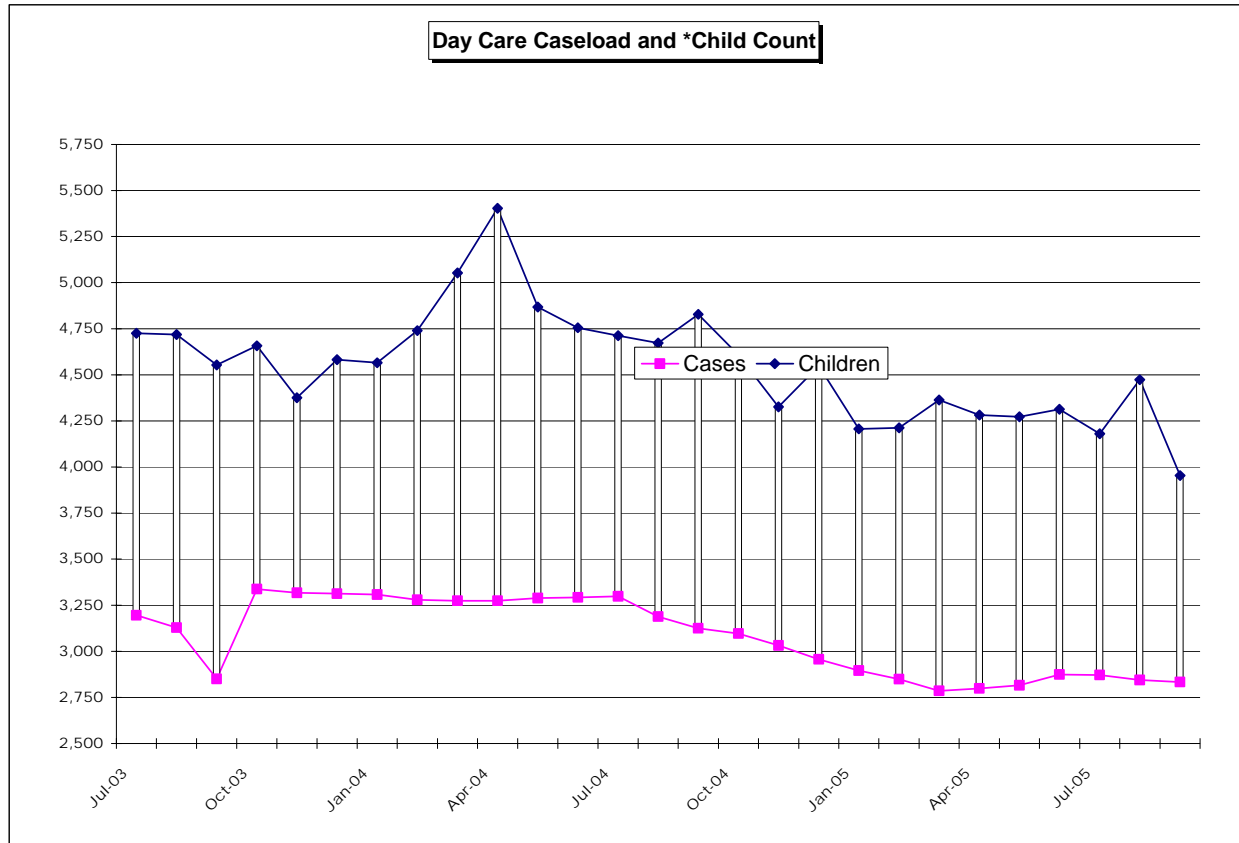


KPI REPORT 6: DSS Caseloads





KPI REPORT 6: DSS Caseloads



**KPI REPORT 7: Sworn Officer Strength By Division**

DATE	PATROL	SUPPORT	DETECTIVE	TOTAL
1/3/2005	1,580	499	443	2,522
2/4/2005	1,585	487	439	2,511
3/2/2005	1,692	357	455	2,504
4/4/2005	1,684	499	458	2,641
5/3/2005	1,682	496	458	2,636
6/1/2005	1,681	494	455	2,630
7/5/2005	1,687	479	455	2,621
8/3/2005	1,681	477	451	2,609
9/1/2005	1,680	477	446	2,603
10/1/2005	1,637	468	490	2,595

Note:

- 1 Patrol Division includes the Emergency Ambulance Bureau, Marine/Aviation Bureau, Highway Patrol Bureau, Bureau of Special Operations and the Mounted Unit.
- 2 Support Division includes the Police Academy, Communications Bureau, Fleet Service Bureau, Property Bureau, Information Technology Unit and Records Bureau.
- 3 Detective Division includes both the investigatory and forensic technical support facilities. It consists of 8 precinct squads, along with the Investigative Services Squads, Special Squads and Major Offense Squad.



KPI REPORT 8: Police Retirements Status Report

As Of 9/30/2005

SEPARATED (all categories)

		<u>SWORN</u>		<u>CIVILIANS</u>
PDD	PBA	17	PDD	16
	DAI	0		
	SOA	4		
PDH	PBA	11	PDH	28
	DAI	27		
	SOA	10		
Total Separated		69		44

FILED (not separated)

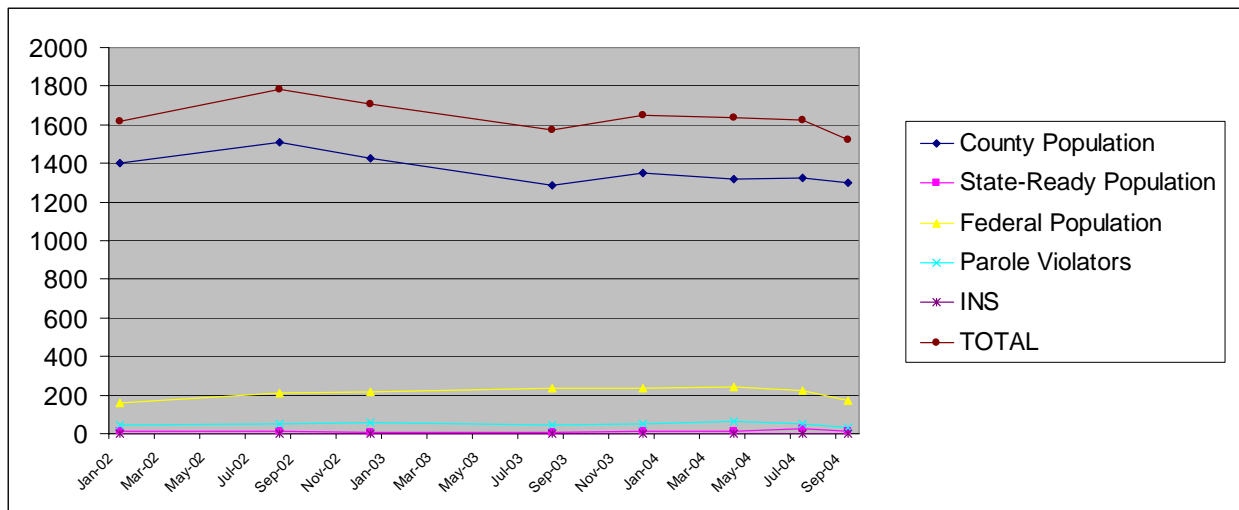
		<u>SWORN</u>		<u>CIVILIAN</u>
PDD	PBA	1	PDD	2
	DAI	0		
	SOA	0		
PDH	PBA	3	PDH	0
	DAI	1		
	SOA	3		
Total Filed-not separated		8		2

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 9: Correctional Center Inmate Census

	Jan-02	Aug-02	Dec-02	Jan-03	Aug-03	Dec-03	Jan-04	Apr-04	Jul-04	Sep-04	Dec-04	Jan-05	Apr-05	Jul-05	Aug-05	9/30/2005
County Population	1,404	1,284	1,508	1,488	1,425	1,571	1,284	1,327	1,353	1,381	1,321	1,305	1,327	1,268	1,301	1,303
State-Ready Population	10	15	12	12	9	3	5	10	14	10	13	13	25	15	14	12
Federal Population	160	254	212	185	214	241	236	256	236	236	239	261	223	223	174	173
Parole Violators	45	62	49	41	58	58	47	37	49	33	66	56	48	40	33	35
INS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1,619	1,615	1,781	1,726	1,706	1,873	1,572	1,630	1,652	1,660	1,639	1,635	1,623	1,546	1,522	1,523



FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 10: Economic Development Grant Fund Budget Office of Housing & Intergovernmental Affairs

NASSAU COUNTY HOUSING & INTERGOVERNMENTAL AFFAIRS BUDGETS

Expense

Grant	SALARIES, WAGES & FEES	FRINGE BENEFITS	EQUIPMENT	GENERAL	CONTRACTUAL SERVICES	INTERFUND CHARGES	INTERDEPT'L SVCE AGREEMTS	TOTAL	NOTES
HI - 80 Sect 8 - Moderate Rehabilitation	233,205	63,970	13,500	25,653	-	30,738	-	367,066	2
HI - 83 Sect 8 - Housing Assistance Program	1,338,070	684,334	50,000	107,338	-	-	-	2,179,742	2
HI - 85 Community Development Block Grant	1,153,121	507,985	29,050	77,512	15,738,089	185,773	153,614	17,845,144	1
HI - 88 Sect 8 - Village of Farmingdale	-	-	-	18,446	-	-	-	18,446	2
HI - 92 Home	158,704	70,744	2,950	23,689	3,711,362	25,826	38,141	4,031,416	1
HI - 95 Emergency Shelter	19,163	8,623	-	1,654	642,018	3,148	1,203	675,809	1
HI - 96 Homelessness Intervention Program	172,228	43,812	2,887	-	-	-	-	218,927	2
Total Grant Expenses	3,074,491	1,379,468	98,387	254,292	20,091,469	245,485	192,958	25,336,550	

Revenue

Grant	FEDERAL AID	TOTAL
HI - 80 Sect 8 - Moderate Rehabilitation	367,066	367,066
HI - 83 Sect 8 - Housing Assistance Program	2,179,742	2,179,742
HI - 85 Community Development Block Grant	17,845,144	17,845,144
HI - 88 Sect 8 - Village of Farmingdale	18,446	18,446
HI - 92 Home	4,031,416	4,031,416
HI - 95 Emergency Shelter	675,809	675,809
HI - 96 Homelessness Intervention Program	218,927	218,927
Total Grant Revenues	25,336,550	25,336,550

NOTES: 1 Proposed Budget
2 Adopted Budget

**KPI REPORT 11: Nassau Regional Off-Track Betting Corporation****Financial Activity for the period January 1st to September 30, 2005**

Expense	YTD Actuals	
	Sep-05	Sep-04
Salary	9,935,000	9,943,000
Fringe Benefits	4,278,000	3,797,000
General and Administrative Expenses	4,825,000	4,128,000
Expense Total	19,038,000	17,868,000
Revenue		
Net Retained Commission	22,363,000	21,185,000
Other income	2,179,000	2,112,000
Revenue Total	24,542,000	23,297,000

The Nassau Regional Off-Track Betting Corporation (OTB) is a component unit of Nassau County. It was created by the New York State Legislature as a public benefit corporation. Nassau County receives net operating profits from OTB and these revenues are recorded in the County's General Fund.

FISCAL 2005 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 12: Outstanding Interest Rate Swaps

Nassau County Interim Finance Authority

Valuation Report as of 09/30/2005

Associated Bonds	Nifa Pays	Maturity Date	Initial Notional	Value
Series 2004B Goldman 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$1,112,348.36)
Series 2004C Goldman 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$1,119,394.38)
Series 2004D Goldman 28-Day	3.0020%	11/15/2016	\$80,000,000.00	\$9,909.19
Series 2004E UBS 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$1,112,348.36)
Series 2004F UBS 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$1,096,605.83)
Series 2004G UBS 35-Day	3.0030%	11/15/2016	\$80,000,000.00	\$24,386.45
Series 2004I Goldman 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$1,641,354.50)
Series 2004J Morgan Stanley 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$1,641,354.50)
Series 2004K UBS 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$1,641,354.50)
				(\$9,330,464.79)

Nassau Health Care Corporation

Valuation Report as of 09/30/2005

Associated Bonds	NHCC Pays	Maturity Date	Initial Notional	Value
Series 2004 C1	3.4570%	8/1/2029	\$73,356,666.00	(\$1,770,741.17)
Series 2004 C2	3.4570%	8/1/2029	\$73,126,667.00	(\$1,765,115.92)
Series 2004 C3	3.4570%	8/1/2029	\$73,126,667.00	(\$1,765,115.92)
Series 2004 A Taxable	4.6100%	8/1/2012	\$65,475,000.00	\$1,148,465.37
				(\$4,152,507.64)

Note: Prepared by PFM